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**1993**

# **Illinois Register**

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## **Rules of Governmental Agencies**

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## INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category. Rulemaking activity consists of proposed or adopted new rules or amendments to or repealers of existing rules, including those by emergency or peremptory action.

The *Register* also contains Executive Orders and Proclamations issued by the Governor, notices of public information required by State statute, and activities (meeting agendas, Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State agencies. In addition, the *Register* contains a Cumulative Index listing alphabetically by agency the Parts (sets of rules) on which rulemaking activity has occurred in the current *Register* volume and a Sections Affected Index listing, by Title of the *Illinois Administrative Code*, each Section (including supplementary material) of a Part on which rulemaking activity has occurred in the current volume. Both indices are action coded and are designed to aid the public in monitoring rules.

The *Register* will serve as the update to the *Illinois Administrative Code*, a compilation of the rules of State agencies. The most recent edition of the *Code* along with the *Register* comprise the most current accounting of the State agencies' rules.

The *Illinois Register* is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, pars. 1001 et seq., as amended).



## DEPARTMENT OF EMPLOYMENT SECURITY

## NOTICE OF PROPOSED AMENDMENT(S)

- 1) Heading of the Part: Claimant's Availability For Work,  
Ability To Work And Active Search For  
Work

- 2) Code Citation: 56 Ill. Adm. Code 2865

- 3) Section Numbers: Proposed Action:  
2865.1 Amended Section  
2865.50 Amended Section  
2865.60 Amended Section  
2865.115 Amended Section  
2865.210 Amended Section  
2865.215 Amended Section

- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 48, pars.  
409, 420, 610 and 611 [820 ILCS 405/409, 405/500, 405/1700  
and 405/1701], as amended by P.A. 87-1266, effective March  
3, 1993.

- 5) A Complete Description of the Subjects and Issues Involved:  
Numerous temporary help firms have complained that they have  
work available but that, when one assignment ends, instead  
of returning to the firm for another assignment, the worker  
will report to his local office and file an unemployment  
insurance claim. Under the Department's current  
interpretation of Section 500 of the Act, the failure of the  
worker to contact the temporary help firm following the  
completion of his last assignment raises a rebuttable  
presumption that the worker is not actively seeking work for  
that week. The amendment to Subpart A defines a temporary  
help firm, and the amendment to Subpart B codifies the  
Department's interpretation with respect to the rebuttable  
presumption. These amendments also make several technical  
corrections to statutory references, names and addresses in  
Subpart A.

- 6) Will the proposed amendment replace an emergency amendment  
currently in effect? No.

- 7) Does this rulemaking contain an automatic repeal date? No.

- 8) Does this proposed amendment contain incorporations by  
reference? No.

## DEPARTMENT OF EMPLOYMENT SECURITY

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- 9) Are there any other proposed amendments pending on this  
Part? No.

- 10) Statement of Statewide Policy Objectives? Not Applicable.

- 11) Time, Place, and Manner in which interested persons may com-  
ment on this proposed rulemaking: All persons who submit a  
request to comment regarding this proposed amendment within  
20 days after this notice has been published in the ILLINOIS  
REGISTER will be given a reasonable opportunity to submit  
data, views, arguments or comments. The request shall be  
addressed to:

Gregory J. Ramel, Acting Commissioner  
Illinois Department of Employment Security  
401 South State Street - 2nd Floor South  
Chicago, IL 60605  
312-793-4240

- 12) Initial Regulatory Flexibility Analysis:

Date rules were submitted to the Business Assistance Office  
of the Department of Commerce and Community Affairs:  
April 29, 1993.

Types of small businesses affected: Any business which  
wishes to contest an individual's eligibility under Section  
Section 500 of the Act.

Reporting, bookkeeping or other procedures required for  
compliance: None.

Types of professional skills necessary for compliance:  
None.

The full text of the Proposed Amendments begin on the next page:



## DEPARTMENT OF EMPLOYMENT SECURITY

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## NOTICE OF PROPOSED AMENDMENT(S)

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## TITLE 56: LABOR AND EMPLOYMENT

SOURCE: Adopted at 10 Ill. Reg. 11887, effective July 1, 1986; amended at 14 Ill. Reg. 18466, effective November 5, 1990; amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## CHAPTER IV: DEPARTMENT OF EMPLOYMENT SECURITY

## SUBCHAPTER f: ELIGIBILITY FOR BENEFITS

## PART 2865

## SUBPART A: GENERAL PROVISIONS

CLAIMANT'S AVAILABILITY FOR WORK, ABILITY TO WORK  
AND ACTIVE SEARCH FOR WORK

## Section 2865.1 Definitions

## SUBPART A: GENERAL PROVISIONS

## Section

- 2865.1 Definitions  
2865.50 Union Registration In Satisfaction Of Active Search Provisions  
2865.55 Requirements For Union Local Certification  
2865.60 Procedures For Approval As A Certified Union

## SUBPART B: REGULAR BENEFITS

- 2865.100 Work Search Requirements For Regular Unemployment Insurance Benefits  
2865.105 Able To Work  
2865.110 Available For Work  
2865.115 Actively Seeking Work  
2865.120 Suitability Of Work - Labor Standards  
2865.125 Availability For Part Time Work Only  
2865.130 Director's Approval Of Training  
2865.135 Availability For Work And Active Search For Work: Attendance At Training Courses  
2865.140 Regular Attendance In Approved Training

## SUBPART C: EXTENDED BENEFITS

- 2865.205 Applicability Of Rules For Eligibility For Regular Benefits  
2865.210 Systematic And Sustained Search For Work  
2865.215 When An Individual's Prospects For Finding Work Shall Be Deemed To Be Good

AUTHORITY: Implementing and authorized by Sections 409, 500, 1700 and 1701 of the Unemployment Insurance Act (Ill. Rev. Stat. 1991, ch. 48, pars. 409, 420, 610, and 611 [820 ILCS 405/409, 405/500, 405/1700 and 405/1701], as amended by P.A. 87-1266, effective March 3, 1993.

All other terms used in this Part shall have the meaning set forth in definitions, Sections 200 through 247 of the Unemployment Insurance Act (Ill. Rev. Stat. 1989<sup>91</sup>, ch. 48, pars. 310 through 372) [820 ILCS 405/200 through 405/247], unless the context requires otherwise. Throughout this Part, the use of terms imparting the masculine gender shall also apply to the feminine gender.

"Act" means the Unemployment Insurance Act, as amended (Ill. Rev. Stat. 1989<sup>91</sup>, ch. 48, pars. 300 et seq.) [820 ILCS 405/300 et seq.].

"Agency" means the Department of Employment Security.

"Claimant" means a person who applies for benefits under the Act.

"Customary occupation" means the work in which the individual was last engaged or the occupation for which he is best qualified by training, experience and education.

"Employing unit" shall have the same meaning as that set forth in Section 204 of the Act (Ill. Rev. Stat. 1989<sup>91</sup>, ch. 48, par. 314) [820 ILCS 405/204].

"Full-time work" is the number of hours a class of workers would customarily work if the employing unit had all of the work it could handle without working overtime. Except where the contrary is provided by a collective bargaining agreement or company policy, full time work is customarily 40 hours per week. For example, 37.5 hours per week is full time work for Illinois state employees because it is so provided by state personnel policy.

"Local office" means the office of the Agency servicing claimants who live in a specific geographical area.

"Regular employing unit" is either the employing unit for which an individual expects to continue working and to work full time if business warrants it, or any



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employing unit for which the individual worked full time for nine consecutive weeks during the preceding 52 weeks.

"Temporary help firm" means an employing unit that hires its own employees and assigns them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects.

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### Section 2865.50 Union Registration In Satisfaction Of Active Search Provisions

a) Upon request, a claimant will satisfy the active search for work provisions of Section 500(C) of the Unemployment Insurance Act (Ill. Rev. Stat. 198591, ch. 48, par. 420(C) [820 ILCS 405/500(C)], hereinafter referred to as "the Act", by registering for work with a union qualified under Section 2865.55-of-this-Part.

1) A claimant who is unemployed, belongs to the job classification of workers represented by the union and reports periodically (but not less than monthly), in person, to his local union placement service, shall meet the work search requirements of Section 500(C) of the Act-(Ill.-Rev.-Stat.-1985, ch.-48,-par.-420(C)).

2) Meeting the requirements set forth in subsection (a)(1) shall not relieve the claimant from satisfying all other requirements of the Act regarding eligibility for benefits, including the additional work search requirements of Section 409(K) of the Act-(Ill.-Rev.-Stat.-1985,-ch.-48, par.-489(K)), except during weeks beginning on or after March 7, 1993 and before January 1, 1995 when such additional requirements do not apply regarding extended-benefits.

b) The Agency shall maintain an updated listing of all unions qualified under Section 2865.55.

c) Any local union certified by the Director before the effective date of this Section shall continue to be certified, without further action on its part, so long

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as it continues to meet the requirements of Section 2865.55(a).

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

### Section 2865.60 Procedures For Approval As A Certified Union

a) Any union local may seek approval under Section 2865.55 by requesting from the local office or the Labor Dispute-Section-of-the-Administrative-Hearings Subdivision Adjudication Section of Field Operations a "Union Registration and Placement Questionnaire", (Ben-629), which shall request the information necessary to insure compliance with the requirements on placement services in Section 2865.55. The form shall be completed and returned to:

Labor-Dispute-Section-of-Administrative-Hearings  
Field Operations, Adjudication Section  
Illinois Department of Employment Security  
919-South-Michigan--6th-Floor  
401 South State Street - 3rd Floor South  
Chicago, Illinois 60605

b) If a union local is disapproved, written notice forof the reasons for such disapproval shall be provided to the union local. All inquiries for supplementary information, explanations or assistance shall be directed to the Labor-Dispute-Section-of-Administrative Hearings Adjudication Section of Field Operations, which shall:

1) Explain the basis for disapproval;

2) Advise the union local regarding any adjustments in record keeping which may be necessary to meet the standards for approval under Section 2865.55(a).

c) If a union local is approved, it shall be advised in writing and added to the listing set forth in Section 2865.50(b).

d) Since disapproval of a union local under subsection (b) does not adversely affect its rights under the Act, there is no right of administrative review within the Agency under the Act. However, if an individual claimant is denied benefits under Section 500 of the Act-(Ill.-Rev.-Stat.-1985,-ch.-48,-par.-420), the



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individual, in his appeal under Section 800 of the Act (Ill. Rev. Stat. 198591, ch. 48, par. 470) [820 ILCS 405/800] may raise the wrongful disapproval of his union local as an issue in an appeal.

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## SUBPART B: REGULAR BENEFITS

## Section 2865.115 Actively Seeking Work

a) An individual is actively seeking work when he makes an effort that is reasonably calculated to return him to the labor force. Reasonableness is determined by factors including, but not limited to: the individual's physical and mental abilities, his training and experience, the employment opportunities in the area, the length of unemployment, and the nature and number of work search efforts in light of the customary means of obtaining work in the occupation.

b) An individual is not actively seeking work if he seeks work that is unrealistic in light of his physical or mental limitations.

Example: The individual, seven months pregnant, quit her job as an assembler because it was strenuous and required her to be constantly on her feet. She applies for work at a factory, as an assembler, under conditions essentially the same as those of her last job. She would be determined to be not actively seeking work.

c) The individual is not actively seeking work if he seeks work that is unrealistic in light of his training or experience.

Example: The individual has always wanted to be a real estate agent; this requires a license he does not possess. To the extent that he only seeks work as a real estate agent, he would be determined to be not actively seeking work.

d) Whether an individual is actively seeking work is determined in part by comparing his occupation with labor market conditions in the locality. In some cases, an application for work can have a continuing effect.

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Example: The individual is a waitress, just laid off by one of three restaurants in her community. During her first two weeks of unemployment, she applies for work at the other two restaurants and awaits the results of her efforts. She would be determined to be actively seeking work for that period.

e) As the period of unemployment lengthens, the individual should intensify his efforts to find work in his usual occupation, or, he should pursue work in another occupation for which he is qualified.

1) Example: After being laid off from his job as a parking lot attendant, the individual sought similar work at other parking lots within his community, without success. As time passes, he must seek work outside his community (within reasonable commuting distance).

2) Example: Same facts as in example above but, prior to working as a parking lot attendant, the individual worked as a short-order cook. In addition to, or instead of, seeking work as a parking lot attendant, he should seek work as a short-order cook, or other work for which he is qualified; otherwise, he would be determined to be not actively seeking work.

f) Whether or not the individual is actively seeking work is determined by the quality of his efforts; although the quantity of job contacts should be considered, it is not necessarily determinative of an active search for work. The methods that the individual uses to contact employers should be examined in light of those customarily used to obtain work in the occupation.

1) Example: The individual seeks work as a retail sales clerk. On a Monday morning, she visits a shopping mall, where she applies for work at seven stores and is rejected by each. For the rest of the week, she makes no effort to find work. This individual would be determined to be not actively seeking work, despite having made seven job contacts in one day.



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2) Example: The individual, a cash-flow specialist, last worked for a major corporation, and was directly accountable to the highest corporate officers. After being unemployed for one month, she contacts a friend who works for a company located in Woonsocket, Rhode Island. On Monday, the claimant travels to Woonsocket. On Tuesday, she begins the interviewing process, meeting the manager of human resources. On Wednesday morning, she is interviewed by a budget analyst. That evening, there is a dinner-interview with two vice-presidents, who tell her they will speak with the president, then get back to her the next day or the day after. The claimant stays in Woonsocket until Friday, at which time she is told she will not be offered a job. The claimant would be determined to have been actively seeking work, despite this being her only job contact.

3) Example: The individual states that he is currently seeking work as a day laborer or in food service. He contacts prospective employers by telephone, exclusively. Because, as a practical matter, many day laborer and food service positions are filled by persons making applications in-person, this individual would be determined to be not actively seeking work.

g) The best evidence that an individual is "actively seeking work" is that he readily secures work, based upon his efforts.

Example: The individual last worked as assistant manager of a shoe store. During his first week of unemployment, he prepares a resume and mails 100 copies to retail establishments. The next week, he mails another 100 resumes. As a result of his mailings, and no other efforts, he readily obtains work. This individual would be determined to have been actively seeking work during the weeks under review.

h) There is a rebuttable presumption that an individual is not actively seeking work if he was last employed by a "temporary help firm," as defined in Section 2865.1, and the temporary help firm submits a notice of possible ineligibility (see Section 2720.130) alleging that, during the week for which he claimed benefits, the individual did not contact the temporary help firm for an assignment. The presumption is rebutted if the individual shows that he did contact the temporary help firm or that he had good cause

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for his failure to contact the temporary help firm for an assignment.

1) Example: An individual completes an assignment on Friday and does not contact the temporary help firm during the next week, for which he claims benefits. The individual states that he did not contact the temporary help firm because he did not remember the firm's telephone number, even though the number was listed in the telephone book. This is not good cause. On the basis of his failure to contact the temporary help firm, he is not actively seeking work.

2) Example: An individual completes an assignment on Monday, reports to his Local Office on Tuesday, and does not contact the temporary help firm the remainder of the week. The individual did not contact the temporary help firm because he had already accepted an assignment from the temporary help firm for the following Monday and had been told by the temporary help firm that there were no other assignments until then. This is good cause and he is not ineligible on the basis of not contacting the temporary help firm.

3) Example: An individual completes an assignment on Friday and does not contact the temporary help firm during the next week, for which he claims benefits. The individual did not contact the temporary help firm because his wife was hospitalized and he was solely responsible for caring for his infant daughter at home. Although this is good cause, the claimant is ineligible because he is unavailable for work (see Section 2865.110(b)).

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## SUBPART C: EXTENDED BENEFITS

## Section 2865.210 Systematic And Sustained Search For Work

a) An individual shall be deemed to have made a systematic and sustained search for work if he can present the tangible evidence, described in subsection (b), to the local unemployment office that he was engaged in such an effort to find work during a week of unemployment.



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b) The tangible evidence required by subsection (a) shall consist of, but not be limited to, all of the following:

- 1) A showing that the individual persistently reviewed the newspaper advertisements for work and made an effort to contact the employers placing the advertisements, on each working day during every week for which he is applying for extended benefits;
- 2) A showing that the individual actually made significant (at least five per week) personal contacts with prospective employers and applied for work on at least three working days during each week for which he is applying for extended benefits;
- 3) A showing that he had been frequently contacting his union hall for information regarding work prospects, if applicable; and
- 4) Registration with the State Job Service.

c) If the failure to make a showing of sustained and systematic job search on a particular day or days by the means indicated in subsection (b) is due to attending interviews, taking tests and/or physical examinations or commuting from one place to another to search for work or engaging in any other similar undertaking, he shall not be determined to have failed to meet the requirements of subsection (a) for that particular day or days.

d) This section shall not apply to weeks beginning on or after March 7, 1993 and before January 1, 1995.

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, Effective \_\_\_\_\_)

Section 2865.215 When An Individual's Prospects For Finding Work Shall Be Deemed To Be Good

a) An individual filing for extended benefits who has a definite date to return to work for a former employer or who has a bona fide offer of work to begin within four weeks shall be classified as having good prospects for returning to work in his customary occupation. This means that should this individual refuse an offer of work, such refusal shall be adjudicated pursuant to Section 603 of the Act, and Section 409K(3)(d)(iii) shall not apply to this individual.

b) Whether an individual's prospects of finding work in his customary occupation are good shall be determined at the time that he files his initial claim for extended benefits. However, such classification shall be included in any determination of refusal of work under Section 409K(3)(d) of the Act, and at that time, shall be subject to review.

Example: An individual files a claim for extended benefits and reports that he will return to his former employer on March 31. He does not return to work for his former employer on March 31 and then refuses an offer of work on April 14. This refusal of work shall be adjudicated in accordance with the provisions of Section 409K(3)(d) because the individual's prospects of returning to his customary occupation were not good because he did not return to work for his former employer as scheduled.

c) If the claimant does not start work on the designated date, then his prospects of finding work in his customary occupation shall no longer be considered good.

d) The individual must provide the name, address and starting date of employment for any employer whom the individual claims as a basis for having his prospects of finding work in his customary occupation found to be good.

e) An individual can also show that his prospects of finding work in his customary occupation are good by showing that he was recently employed in his customary occupation, that he recently completed training in that occupation or that new opportunities for employment in his customary occupation recently became available.

f) This section shall not apply to weeks beginning on or after March 7, 1993 and before January 1, 1995.

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, Effective \_\_\_\_\_)



## DEPARTMENT OF EMPLOYMENT SECURITY

## NOTICE OF PROPOSED AMENDMENT(S)

TITLE 56: LABOR AND EMPLOYMENT  
CHAPTER IV: DEPARTMENT OF EMPLOYMENT SECURITY  
SUBCHAPTER a: GENERAL PROVISIONS

## PART 2720

## CLAIMS, ADJUDICATION, APPEALS AND HEARINGS

## SUBPART A: GENERAL PROVISIONS

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2720.277	Prehearing Conference In Labor Dispute Appeal

## SUBPART D: APPEALS TO THE BOARD OF REVIEW

## Section

2720.300	Filing Of Appeal
2720.305	Notice Of Appeal
2720.310	Request For Oral Argument
2720.315	Submission Of Written Argument Or Request To Submit Additional Evidence
2720.320	Access To Record
2720.325	Withdrawal Of Appeal
2720.330	Consolidation Or Severance Of Appeals
2720.335	Decision Of The Board Of Review
2720.340	Extensions Of Time In Which To Issue A Board Of Review Decision
2720.345	Issuance Of Notice Of Right To Sue



## ILLINOIS REGISTER

## DEPARTMENT OF EMPLOYMENT SECURITY

## NOTICE OF PROPOSED AMENDMENT(S)

- 1) Heading of the Part: Claims, Adjudication, Appeals and Hearings
- 2) Code Citation: 56 Ill. Adm. Code 2720
- 3) Section Numbers: Proposed Action:  
2720.100 Amended Section  
2720.110 Repealed Section  
2720.115 Amended Section  
2720.135 Amended Section  
2720.145 Amended Section
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 48, pars. 349, 409, 420, 450, 451, 452, 453, 455, 456, 470, 471, 473, 474, 474a, 500, 501, 502, 504, 530, 610, 611, 700, 702 and 704 [820 ILCS 405/239, 405/409, 405/500, 405/604, 405/700, 405/701, 405/702, 405/703, 405/705, 405/706, 405/800, 405/801, 405/803, 405/804, 405/805, 405/1000, 405/1001, 405/1002, 405/1004, 405/1200, 405/1700, 405/1701, 405/2300, 405/2301, 405/2302 and 405/2304].
- 5) A Complete Description of the Subjects and Issues Involved:  
The enclosed amendment to Part 2720 removes the requirement that a claimant certify in person for his first weeks of unemployment. Some other technical corrections to wording are also made.
- 6) Will the proposed amendment replace an emergency amendment currently in effect? No.
- 7) Does this rulemaking contain an automatic repeal date? No.
- 8) Does this proposed amendment contain incorporations by reference? No.
- 9) Are there any other proposed amendments pending on this Part? No.
- 10) Statement of Statewide Policy Objectives? Not Applicable.
- 11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: All persons who submit a request to comment regarding this proposed amendment within 20 days after this notice has been published in the ILLINOIS REGISTER will be given a reasonable opportunity to submit

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data, views, arguments or comments. The request shall be addressed to:

Gregory J. Ramel, Acting Commissioner  
Illinois Department of Employment Security  
401 South State Street - 2nd Floor South  
Chicago, IL 60605  
312-793-4240

12) Initial Regulatory Flexibility Analysis:

Date rules were submitted to the Small Business Office of the Department of Commerce and Community Affairs: April 29, 1993.

Types of small businesses affected: The proposed rules only affect workers.

Reporting, bookkeeping or other procedures required for compliance: None.

Types of professional skills necessary for compliance: None.

The full text of the Proposed Amendment begins on the next page:



## DEPARTMENT OF EMPLOYMENT SECURITY

## DEPARTMENT OF EMPLOYMENT SECURITY

## NOTICE OF PROPOSED AMENDMENT (S)

## NOTICE OF PROPOSED AMENDMENT (S)

**AUTHORITY:** Implementing and authorized by Sections 239, 409, 500, 604, 700, 701, 702, 703, 705, 706, 800, 801, 803, 804, 805, 1000, 1001, 1002, 1004, 1200, 1700, 1701, 2300, 2301, 2302 and 2304 of the Unemployment Insurance Act (Ill. Rev. Stat. 1991, ch. 48, pars. 349, 409, 420, 450, 451, 452, 453, 455, 456, 470, 471, 473, 474, 474a, 500, 501, 502, 504, 530, 610, 611, 700, 701, 702 and 704), [820 ILCS 405/239, 405/409, 405/500, 405/604, 405/700, 405/701, 405/702, 405/703, 405/705, 405/706, 405/800, 405/801, 405/803, 405/804, 405/805, 405/1000, 405/1001, 405/1002, 405/1004, 405/1200, 405/1700, 405/1701, 405/2300, 405/2301, 405/2302 and 405/2304].

**SOURCE:** Adopted at 8 Ill. Reg. 24957, effective January 1, 1985; amended at 10 Ill. Reg. 12620, effective July 7, 1986; amended at 11 Ill. Reg. 14338, effective August 20, 1987; amended at 11 Ill. Reg. 18671, effective October 29, 1987; amended at 12 Ill. Reg. 14660, effective September 6, 1988; emergency amendments at 13 Ill. Reg. 11890, effective July 1, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 18263, effective November 9, 1989; amended at 14 Ill. Reg. 15334, effective September 10, 1990; amended at 14 Ill. Reg. 18489, effective November 5, 1990; amended at 16 Ill. Reg. 2556, effective January 30, 1992; emergency amendment at 16 Ill. Reg. 7506, effective April 22, 1992, for a maximum of 150 days; emergency expired September 19, 1992; amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## SUBPART B: APPLYING FOR UNEMPLOYMENT INSURANCE BENEFITS

## Section 2720.100 Filing A Claim

- a) Each employer shall deliver the form "What Every Worker Should Know About Unemployment Insurance" to each worker separated from his employment for an expected duration of 7 or more days. The form shall be delivered to the worker at the time of his separation or, if delivery is impracticable, it shall be mailed, within 5 days after the date of the separation, to the worker's last known address. The forms shall be supplied by the Agency to each employer without cost. Every employer subject to the provisions of the Unemployment Insurance Act (including every employing unit which has elected, with the approval of the Director, to become an employer subject to the Act) shall post and maintain such notices as may be furnished by the Director. Such printed notices shall be in conspicuous places in all of the establishments of the employer, and shall be easily accessible for examination by the worker. The Director will, upon request, supply a sufficient number of

duplicate notices to ensure that such notices are accessible to all workers.

- b) Unless a claimant is otherwise instructed by the Agency, an initial claim for unemployment insurance benefits must be filed in person at the local office serving the geographical area in which the claimant resides. Subject to Section 2720.25, the claimant shall provide the following to the local office:

- 1) A Valid valid Social Security card or other evidence of his Social Security number, such as a W-2 form;
- 2) Any other form of positive identification such as a driver's license, voter-registration-card, state photo i.d. card or payroll check stub;
- 3) For each employer employing unit for whom the claimant worked during the past two years:
  - A) The employer's employing unit's name and address;
  - B) Dates of employment service; and,
  - C) Reasons that the claimant's employment ended for the claimant's separation.
    - i) If such employer employing unit is the federal government, Standard Form 8 and Personnel Action Form 50, or any other documents, such as a Form W-2 or check stub, which show that he has worked for the federal government.
    - ii) If such employer employing unit is the military, Separation Form DD-214.
- 4) Names and birthdates of each dependent child;
- 5) Social Security Account number, if any, of the claimant's spouse, and information about the spouse's employment in Illinois during the last two years if the claimant is claiming the spouse as a dependent;



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- 6) Information about other income, such as Social Security benefits, pensions, worker's compensation, severance, vacation or bonus pay or other Unemployment Insurance benefits, which the claimant has received or will receive after the termination of his employment.

- c) The Agency will accept and process any claim filed. When the claimant files his claim, the local office will:

1) Give the claimant, in writing, the date he must return to the local office (see Section 2720.110); except that the claimant is not required to return to the local office on the date given if the claimant has returned to work, and has informed the local office of the return to work date;

2) Tell the claimant the requirements for receiving unemployment insurance benefits, including the requirement that the claimant be able to work, available for work and actively seeking work;

3) Give the claimant an identification card which he must present every time he comes to the Agency.

- d) Within a reasonable time thereafter the local office will (customarily within 7 days) provide the claimant with a finding showing whether or not he has monetary eligibility and, if so, the amount of benefits.

(Source: Amended at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

Section 2720.110 Required Second Visit To Local Office (Repealed)  
The claimant must return in person to the local office on the date he is instructed to report unless he has returned to work on or before that date (see Section 2720.100(c)(2) of this Part):

- a) Claimant must indicate he is able to perform work and available to accept work, and must bring with him written evidence showing that he has been actively seeking work (see Section 2720.125 of this Part):

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- b) A second visit, the claimant will be informed if any question has arisen concerning his claim; if such a question has arisen, Section 2720.135 of this Part will be followed:

(Source: Repealed at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 2720.115 Continuing Eligibility Requirements

- a) After the claimant has filed his initial claim and made his second visit to the local office, if required pursuant to Section 2720.110, the Agency will mail him a form called "Claim Certification" (BIS-653) every two weeks or will send him a Notice explaining why such Claim Certification was not sent, but only if this is the claimant's first certification following the filing of his initial claim or if the claimant had certified for the prior two week period. The claimant must complete the Claim Certification and file it at the local office, either by mail or in person, on the "Date To Mail" indicated on the form (see Section 2720.120).

1) If the claimant does not receive a Claim Certification within 20 days after filing his initial claim or after he received his last Claim Certification, he must notify the local office and obtain a Claim Certification.

2) Even if the claimant has been denied benefits, he must complete and file a Claim Certification every two weeks and meet the eligibility requirements of the Act for each week for which he expects payment upon reversal of that denial.

- b) If at any time the Agency has reason to investigate the claimant's continuing eligibility, the Agency will so inform the claimant in writing. The claimant must co-operate with the investigation by appearing at the time and place instructed by the Agency on the "Notice of Claims Adjudicator's Interview," with all information he has regarding any question which has been raised. Failure to co-operate will result in a Finding, Determination or Decision being issued without further information from the claimant.

- c) An employing unit or claimant, or the attorney or agent of the employing unit or the claimant, may review the claimant's work search on the Claim Certification forms in the local office where it shall be made available upon reasonable notice.



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d) Where an employing unit makes a timely and sufficient protest regarding work search pursuant to Section 2720.130, and benefits are allowed, a copy of both sides of the Claim Certification form for the period involved will be sent to the protesting employing unit along with the Adjudicator's Determination regarding the adequacy of the work search. (Customarily within 20 days of receipt of the protest).

e) If such employing unit or claimant, or the attorney or agent of the employing unit or the claimant, wishes to review or obtain copies of other documents in the file for the purpose of pursuing their rights under the Act, they may do so in accordance with the first sentence of this subsection c. To review or obtain a copy of a hearing transcript, see Section 2720.320 of this Part.

(Source: Amended at 17 Ill. Reg. \_\_\_\_, effective \_\_\_\_)

## Section 2720.135 Adjudicator Investigation

a) If any question arises concerning the claimant's monetary or nonmonetary eligibility, the claimant will be notified. If such question arises after the claimant's second visit to the local office, such notice shall be in writing. The adjudicator will inform the claimant of the precise factual question relating to his eligibility, the sections of the law involved, and the source of the information that raised the question.

b) An Adjudicator will investigate all allegations in the employer's protest. He will contact the employer, claimant, and, if possible, any other source that either party identifies to resolve the protest, provided that the Agency will not contact witnesses identified by the claimant or the employer without notifying the claimant or the employer's designated contact person (see Section 2720.130(c)(3) of this Part), as appropriate. The claimant will be given an opportunity to provide the Adjudicator with any statements or other evidence to refute or explain the allegations and establish his rights to benefits.

(Source: Amended at 17 Ill. Reg. \_\_\_\_, effective \_\_\_\_)

## Section 2720.145

Payment Of Unemployment Insurance Benefits  
For Initial Claims

a) If no question is raised concerning a claimant's eligibility to receive benefits, the Agency will begin promptly to pay benefits to the claimant following his Required Second Visit to the local office (see Section 2720.110 of this Part) its receipt of the claimant's first certification form. If the claimant does not receive his benefits within 15 days of the Required Second Visit date that he mailed his first certification form to the local office, he must report to the local office no later than the Friday of the second week following the week of a claimant's in-person interview that he mailed his first certification form to the local office to prevent further delay in the payment of benefits.

b) If a question is raised concerning claimant's eligibility to receive benefits, the Adjudicator will promptly investigate the matter pursuant to Section 2720.135 of this Part. (Customarily such investigation will be completed within 20 days.)

1) If the Adjudicator finds the claimant is eligible for benefits, the claimant will receive benefits. However, the employer may seek reversal of the Adjudicator's determination by appealing that determination (see Section 2720.200 of this Part). If the claimant is subsequently determined to be ineligible, benefits received may be recouped or recovered.

2) If the Adjudicator finds the claimant is not eligible for benefits, the claimant will not receive benefits. However, the claimant may seek reversal of the Adjudicator's determination by appealing that determination (see Section 2720.200 of this Part). If the claimant is subsequently determined to be eligible, all benefits due will be paid.

(Source: Amended at 17 Ill. Reg. \_\_\_\_, effective \_\_\_\_)



## DEPARTMENT OF FINANCIAL INSTITUTIONS

## NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of Part: Schedules of Maximum Rates to be charged for check cashing and writing of money orders by Community and Ambulatory Currency Exchanges
- 2) Code Citation: 38 Ill. Adm. Code 130
- 3) Section Number: Proposed Action:  
     130.10 Amendment  
     130.30 Amendment  
     130.60 Amendment
- 4) Statutory Authority: Implementing and authorized by the Currency Exchange Act (Ill. Rev. Stat. 1991, ch. 17, pars. 4801.1 et seq.) [205 ILCS 405/1 et seq.]

5) Complete Description of the Subjects and Issues Involved:

Section 130.10. This amendment updates the authority references.

Section 130.30. Under State law, the Director of the Department of Financial Institutions (Department) has authority for establishing and making revisions to maximum rates for cashing checks and sale of money orders for Illinois currency exchanges.

The Department held public hearings on August 19, 1992, August 25, 1992, and September 30, 1992, to determine if revisions to current maximum rates were warranted.

Oral and written testimony was provided by nearly 50 different community groups, consumers, currency exchange owners/operators, government officials and representatives from the Community Currency Association of Illinois. More than 90 exhibits were submitted to the Department for consideration.

In reaching a decision, the Director was required to make findings regarding six statutorily mandated criteria. The following findings were made:

- A) Rates charged in the past for the cashing of checks and issuance of money orders by community and ambulatory currency exchanges.

The rates for check cashing charged in 1980 were established as 1.1 % of the value of the check plus seventy-five cents (\$.75). Rate revisions were made in 1985 which increased the rates to 1.2 % of the value of the checks plus ninety cents (\$.90).

## DEPARTMENT OF FINANCIAL INSTITUTIONS

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- B) Rates charged by banks and other business entities rendering the same or similar services.

The Director reviewed data he obtained from a survey conducted on banks and savings and loans located in Illinois, information obtained on other business entities which render check cashing services, various records on file at the Department, and generally recognized technical facts within the Department's specialized knowledge relating to community and ambulatory currency exchanges.

Banks and other business entities do offer lower rates for cashing checks than currency exchanges. However, banks, savings and loan associations and grocers offer check cashing as an accommodation to customers and not as a profit center.

- C) The income costs and expense of the operation of a currency exchange.

The Director utilized the consolidated income statements of all Illinois currency exchanges for the years 1986-1991.

The average total income has increased from \$138,255.00 in 1986 to \$168,265.00 in 1991. The average total expenses have increased from \$123,228.00 in 1986 to \$151,098.00 in 1991.

- D) Rates charged by currency exchanges or other similar entities located in other states for the same or similar services and the factors upon which those rates are based.

The Director surveyed six other states which had similar currency exchange statutes.

Fees varied by state and were generally equal to or greater than current Illinois rates. Some states had specific rates for public aid benefit checks.

- E) Rates charged by the United States Postal Service for the issuing of money orders and the factors upon which those rates are based.

No request was made to change the rates on money order sales nor was evidence introduced regarding the rate for sale of money orders.

The rate for sale of money orders should not be changed because the evidence in the record does not create a reasonable basis for such a modification.



## DEPARTMENT OF FINANCIAL INSTITUTIONS

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F) A reasonable profit for a currency exchange location.

The various parties introduced contradictory evidence regarding what constitutes a reasonable profit for an average currency exchange, the basis for the suggested reasonable profit, and how to calculate a reasonable profit.

The increase of 8.7% to 9.2% of revenue for the average currency exchange is needed to offset the losses due to inflation and allow for a modest margin of growth and reasonable profit.

After a thorough review of the record, the Director concluded:

i) Public Aid Benefit Checks (defined in this amendment) should be cashed at a maximum rate of one percent (1%) of the face amount plus fifty cents (\$0.50).

ii) All other checks should be cashed at a maximum rate of 1.4% plus ninety cents (\$.90). However, currency exchanges may charge less than the maximum.

iii) The effective date of the new rate schedule should be established as January 1, 1994.

Section 130.60. This amendment sets an effective date for new rates.

6) Will this Proposed Rule Replace an Emergency Rule Currently in Effect? No

7) Does this Rulemaking Contain an Automatic Repeal Date? No

8) Does this Rulemaking Contain Incorporations by Reference? No

9) Are there Any Other Amendments Pending on this Part? No

10) Statement of Statewide Policy Objectives: This rulemaking does not create or expand a state mandate as defined in Section 3(b) of the State Mandate Act (Ill. Rev. Stat., 1991, ch. 85, par. 2203).

## DEPARTMENT OF FINANCIAL INSTITUTIONS

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11) Time, Place and Manner in Which Interested Persons May Comment on this Rulemaking: The Department will accept only comments submitted on a Response Form provided by the Department. Comments must be received within forty-five days of the date of this publication. Requests for a Response Form and submission of forms should be directed to:

M. Rose Kelly  
Chief Legal Counsel  
Department of Financial Institutions  
100 W. Randolph Suite 15-700  
Chicago, Illinois 60601  
(312) 814-1887

12) Initial Regulatory Flexibility Analysis:

A) Date Rule was Submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: April 30 1993

B) Types of Small Business Affected: Currency Exchanges

C) Reporting, Bookkeeping or Other Procedures Required for Compliance: None in addition to current requirements.

D) Types of Professional Skills Necessary for Compliance: None

The full text of the Proposed Amendments begins on the next page:



## DEPARTMENT OF FINANCIAL INSTITUTIONS

## NOTICE OF PROPOSED AMENDMENTS

## TITLE 38: FINANCIAL INSTITUTIONS

## CHAPTER I: DEPARTMENT OF FINANCIAL INSTITUTIONS

## PART 130

SCHEDULES OF MAXIMUM RATES TO BE CHARGED FOR CHECK CASHING  
AND WRITING OF MONEY ORDERS BY COMMUNITY AND AMBULATORY  
CURRENCY EXCHANGES

Section	Authority
130.10	Purposes
130.20	Maximum Rate - Check Cashing
130.30	Maximum Rate - Issuance of Money Orders
130.40	Disclosure Requirements - Check Cashing and Money Orders
130.50	Effective Date
130.60	

AUTHORITY: Implementing Sections 19.3 and 19.4 and authorized by Section 19 of "AN ACT in relation to the definition, licensing and regulation of community currency exchanges and ambulatory currency exchanges and the operators and employees thereof, and to make an appropriation therefor, and to provide penalties and remedies for the violation thereof" the Currency Exchange Act (Ill. Rev. Stat. 1985 1991, ch. 17, pars. 4838, 4839 and 4835 4801.1 et seq.) [205 ILCS 405/1 et seq.]

SOURCE: Adopted at 2 Ill. Reg. 5, p. 1, effective January 27, 1978; amended at 4 Ill. Reg. 51, p. 104, effective January 1, 1981; emergency amendment at 5 Ill. Reg. 265, effective December 19, 1980, for a maximum of 150 days; codified at 7 Ill. Reg. 11721; amended at 9 Ill. Reg. 1375, effective January 17, 1985; amended at 10 Ill. Reg. 11892, effective July 1, 1986, amended at \_\_\_\_\_ Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

## Section 130.10 Authority

These rates are issued by the Director of the Department of Financial Institutions (hereinafter referred to as the "Director") pursuant to Sections 19.3 and 19.4 of the Currency Exchange Act (Ill. Rev. Stat. 1983 1991, ch. 16-1/2 17, pars. 49-3 and 49, 4838 and 4839 4) [205 ILCS 405/19.3 and 19.4] and Section 5 of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1981, ch. 127, par. 1005).

## DEPARTMENT OF FINANCIAL INSTITUTIONS

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(Source: Amended at \_\_\_\_\_ Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 130.30 Maximum Rate - Check Cashing

a) The term "Public Aid Benefit Checks" as used in this Section means warrants issued by the Comptroller of the State of Illinois payable to recipients of Aid to Families with Dependent Children; General Assistance; Aid to Aged, Blind and Disabled; child support and Refugee Assistance at the direction of the Illinois Department of Public Aid.

## eb) Maximum Rates

1) General ~~The Maximum Rate~~. The maximum rate to be charged by community and ambulatory currency exchanges for cashing any check, other than public aid benefit checks, shall not exceed an amount equal to 1.24% of the face amount of the check plus a service charge of ninety cents (\$.90).

2) Public Aid Benefit Checks. The maximum rate to be charged by community and ambulatory currency exchanges for cashing public aid benefit checks shall not exceed an amount equal to 1.0% the face amount of the check plus a service charge of fifty cents (\$.50).

bc) Prohibition. No community or ambulatory currency exchange may charge a fee for cashing any check in excess of the maximum rate as set forth in subsection (eb) above.

(Source: Amended at \_\_\_\_\_ Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)

## Section 130.60 Effective Date

The Schedules of Maximum Rates to be Charged for Check Cashing and Writing Money Orders by Community and Ambulatory Currency Exchanges will be effective as of January 1, 1981 1994.

(Source: Amended at \_\_\_\_\_ Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)



- 1) Heading of the Part: Hospital Services
- 2) Code Citation: 89 Ill. Adm. Code 148
- 3) Section Number:  
148.80  
Proposed Action:  
Repeal
- 4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, par. 12-13) [305 ILCS 5/12-13]
- 5) Complete Description of the Subjects and Issues Involved: The repeal of Section 148.80 is necessary because it has been superseded by a new Section 148.82 which is entitled "Organ Transplant Services." Section 148.82 was proposed to provide an opportunity for public comment on the Department's rules concerning payment for transplant services. The Department initiated the proposal of the new Section because questions had been raised concerning the adequacy of the opportunity for public comment during the adoption of the transplant payment provisions located in Section 148.80.

The amendments to Section 148.80 which were questioned were adopted on an emergency basis, effective November 1, 1991, and the notice of emergency amendments was published in the Illinois Register on November 8, 1991, at 15 Ill. Reg. 16166. A notice of proposed amendments was also published on November 8, 1991, at 15 Ill. Reg. 15928; these proposed amendments were effective on March 27, 1992, and were published in the Illinois Register on April 17, 1992, at 16 Ill. Reg. 6255. The Department believes that the adoption of these provisions was proper, but repropoed identical provisions in Section 148.82 to provide another opportunity for public comment and resolve any possible questions about the adoption of these amendments.

A notice of proposed amendments was published regarding Section 148.82 in the Illinois Register on August 21, 1992, at 16 Ill. Reg. 12826. Following public comment and other required rulemaking procedures, the proposed amendments were adopted effective April 21, 1993. The notice of adopted amendments was published in the Illinois Register on April 30, 1993, at 17 Ill. Reg. 6649. Changes were made in the amendments in response to public comment, which remove geographic restrictions concerning transplant centers which are eligible for certification and reimbursement under the Department's transplant program.

The repeal of Section 148.80 will not result in any budgetary changes since the provisions for transplant services remain in effect with the adoption of Section 148.82.

- 6) Will these proposed amendments replace emergency amendments currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Do these proposed amendments contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part? No
- 10) Statement of Statewide Policy Objectives: These proposed amendments do not affect units of local government.
- 11) Time, Place, and Manner in which Interested Persons may comment on this proposed rulemaking: Any interested parties may submit comments, data, views, or arguments concerning this proposed rulemaking. All comments must be in writing and should be addressed to Joanne Jones, Bureau of Rules and Regulations, Illinois Department of Public Aid, 100 South Grand Ave. E., 3rd Floor, Springfield, Illinois 62762. The Department will consider all written comments it receives within 30 days after the publication of this notice.
- 12) Initial Regulatory Flexibility Analysis:

A) Date proposed rulemaking was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs:  
April 28, 1993

B) Types of small businesses affected: Hospitals

C) Reporting, bookkeeping or other procedures required for compliance:  
None

D) Types of professional skills necessary for compliance: None

The full text of the Proposed Amendments begins on the next page:



## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES  
CHAPTER I: DEPARTMENT OF PUBLIC AID  
SUBCHAPTER d: MEDICAL PROGRAMSPART 148  
HOSPITAL SERVICES

Section	
148.10	Hospital Services
148.20	Participation
148.25	Definitions and Applicability
148.30	General Requirements
148.40	Special Requirements
148.50	Covered Hospital Services
148.60	Services Not Covered as Hospital Services
148.70	Limitation On Hospital Services
148.80	Organ Transplants Services Covered Under Medicaid (Repealed)
148.82	Organ Transplant Services
148.90	Heart Transplants (Repealed)
148.100	Liver Transplants (Repealed)
148.110	Bone Marrow Transplants (Repealed)
148.120	Disproportionate Share Hospital (DSH) Adjustments
148.130	Outlier Adjustments for Exceptionally Costly Stays
148.140	Hospital Outpatient and Hospital-Based Clinic Services
148.150	Uncompensated Care Payment Adjustments
148.160	Payment Methodology for County-Owned Hospitals in an Illinois County with a Population of Over 3 Million
148.170	Payment Methodology for State-Owned Hospitals in an Illinois County with a Population of Over 3 Million
148.180	Payment for Pre-operative Days, Patient Specific Orders, and Services Which Can Be Performed in an Outpatient Setting
148.190	Copayments
148.200	Alternate Reimbursement Systems
148.210	Filing Cost Reports
148.220	Pre September 1, 1991, Admissions
148.230	Admissions Occurring on or after September 1, 1991
148.240	Utilization Review and Furnishing of Inpatient Hospital Services Directly or Under Arrangements
148.250	Determination of Alternate Payment Rates to Certain Exempt Hospitals
148.260	Calculation and Definitions of Inpatient Per Diem Rates
148.270	Determination of Alternate Cost Per Diem Rates For All Hospitals and Payment Rates for Certain Exempt Hospital Units
148.280	Reimbursement Methodologies for Children's Hospitals and Hospitals Reimbursed Under Special Arrangements
148.290	Adjustments and Reductions to Total Payments
148.300	Payment
148.310	Review Procedure
148.320	Alternatives

## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

148.330	Exemptions
148.340	Subacute Alcoholism and Substance Abuse Treatment Services
148.350	Definitions
148.360	Types of Subacute Alcoholism and Substance Abuse Treatment Services
148.368	Volume Adjustment (Repealed)
148.370	Payment for Subacute Alcoholism and Substance Abuse Treatment Services
148.373	Utilization (Repealed)
148.376	Utilization, Case-Mix and Discretionary Funds (Repealed)
148.380	Rate Appeals for Subacute Alcoholism and Substance Abuse Treatment Services
148.390	Hearings
148.400	Special Hospital Reporting Requirements

AUTHORITY: Implementing Article III of the Illinois Health Finance Reform Act (Ill. Rev. Stat. 1991, ch. 111 1/2, par. 6503-1 et seq.) [20 ILCS 2215/3-1 et seq.] and implementing and authorized by Articles III, IV, V, VI, VII and Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 3-1 et seq., 4-1 et seq., 5-1 et seq., 6-1 et seq., 7-1 et seq., and 12-13) [305 ILCS 5/3-1 et seq., 5/4-1 et seq., 5/5-1 et seq., 5/6-1 et seq., 5/7-1 et seq., and 5/12-13]

SOURCE: Sections 148.10 thru 148.390 recodified from 89 Ill. Adm. Code 140.94 thru 140.398 at 13 Ill. Reg. 9572; Section 148.120 recodified from 89 Ill. Adm. Code 140.110 at 13 Ill. Reg. 12118; amended at 14 Ill. Reg. 2553, effective February 9, 1990; emergency amendment at 14 Ill. Reg. 11392, effective July 1, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 15358, effective September 13, 1990; amended at 14 Ill. Reg. 16998, effective October 4, 1990; amended at 14 Ill. Reg. 18293, effective October 30, 1990; amended at 14 Ill. Reg. 18499, effective November 8, 1990; emergency amendment at 15 Ill. Reg. 10502, effective July 1, 1991, for a maximum of 150 days; emergency expired October 29, 1991; emergency amendment at 15 Ill. Reg. 12005, effective August 9, 1991, for a maximum of 150 days; emergency expired January 6, 1992; emergency amendment at 15 Ill. Reg. 16166, effective November 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 18684, effective December 23, 1991; amended at 16 Ill. Reg. 6255, effective March 27, 1992; emergency amendment at 16 Ill. Reg. 11335, effective June 30, 1992, for a maximum of 150 days; emergency expired November 27, 1992; emergency amendment at 16 Ill. Reg. 11942, effective July 10, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 14778, effective October 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 19873, effective December 7, 1992; amended at 17 Ill. Reg. 131, effective December 21, 1992; amended at 17 Ill. Reg. 3296, effective March 1, 1993; amended at 17 Ill. Reg. 6649, effective April 21, 1993; amended at 17 Ill. Reg. \_\_\_\_.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.



## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

## Section 148.80 Organ Transplants Services Covered Under Medicaid (Repealed)

## a) Introduction

The Department of Public Aid will cover organ transplants as identified under subsection (b) which are provided by certified organ transplant centers which meet the requirements specified in subsections (c) through (h).

## b) Covered Services

- 1) Bone Marrow, heart, liver, or pancreas/pancreas-kidney-transplantation including bone marrow searches.
- 2) Other types of transplant procedures may be covered when a hospital has been certified by the Department as a transplant center eligible to perform such transplants. Centers must complete the certification process established in Section 148.80(e) and provide the necessary documentation of the number of transplant procedures performed and the survival rates.
- 3) Medically necessary work-up and evaluation up to three (3) days prior to transplantation.

## c) Certification Process

- 1) In order to be certified to receive reimbursement for transplants performed on Medicaid patients, the hospital must:
  - A) Request an application from the Bureau of Hospital Services.
  - B) Submit a completed application to the Department for the type of transplant for which the center is seeking certification.
  - C) Meet certification criteria established in subsection (d), based upon review and recommendation of each application by the State Medical Advisory Committee (SMAC), and
  - D) Submit a detailed status report on each patient for the type of transplant for which the hospital is seeking certification. Such reports must include the date of transplant, the length of hospitalization, charges, survival rates, patient specific transplant outcome, and complications (including cause of death, if applicable) for all transplants performed for the two years preceding the date of the application. To protect the privacy of

## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

## Section 148.80(c)(1)(D) (continued)

patients included in this report names of Medicaid and non-Medicaid patients are not required.

- 2) The Department shall notify the hospital of approval or denial of the hospital as a transplant center for Medicaid-eligible patients.

## a) Certification Criteria

- 1) Hospitals seeking certification as a transplant center shall submit documentation to verify that:
  - A) The hospital is located in the State of Illinois or the city of St. Louis, Missouri;
  - B) The hospital is a tertiary care hospital capable of providing all necessary medical care required by the transplant patient;
  - C) The hospital is affiliated with an academic health center;
  - D) The hospital has had the transplant program in operation for at least three years with twelve transplant procedures per year for the past two years and twelve cases before that for adult heart and liver transplants and for adult and pediatric bone marrow transplants;
  - E) A hospital specializing in pediatric heart and/or liver transplants must have a program in operation for at least three years and must have performed a minimum of six transplant procedures per year for the past two years and six before that;
  - F) The hospital has had the transplant program in operation for at least three years with 25 transplant procedures per year for the past two years and 25 cases before that for kidney transplants, and five transplant procedures per year for the past two years and five before that for pancreas transplants, or twelve transplant procedures per year for the past two years and twelve before that for kidney/pancreas transplants;
  - G) The hospital has experts on staff in the fields of cardiology, anesthesiology, immunology, infectious disease, nursing, social services, organ procurement, associated



## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

## Section 148.80(d)(1)(G) (continued)

surgery and internal medicine to complement the transplant team. In addition, in order to qualify as a transplant center for pediatric patients, the hospital must also have experts in the field of pediatrics.

M) The hospital has an active cardiovascular medical and surgical program as evidenced by the number of cardiac catheterizations, coronary arteriograms and open heart procedures per year for heart transplant candidates.

I) The hospital has pathology resources that are available for studying and reporting the pathological responses for transplantation.

J) The hospital complies with applicable State and Federal laws and regulations.

K) The hospital participates in a recognized national donor procurement program abides by its rules and provides the Department with the name of the national organization of which it is a member.

L) The hospital has an interdisciplinary body to determine the suitability of candidates for transplantation.

M) The hospital has blood bank support necessary to meet the demands of a certified transplant center and

N) The hospital meets the applicable transplant survival rates as supported by the Kaplan-Meier method or other method accepted by the Department.

i) A one-year survival rate of 50 percent for bone marrow transplant patients.

ii) A one-year survival rate of 75 percent and a two-year survival rate of 60 percent for heart transplant patients.

iii) A one-year survival rate of 75 percent and a two-year survival rate of 60 percent for liver transplant patients.

iv) A one-year survival rate of 90 percent for kidney transplant and a one-year survival rate of 80 percent

## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

## Section 148.80(d)(1)(N)(iv) (continued)

for pancreas transplant, or a one-year survival rate of 80 percent for kidney/pancreas transplant.

2) The commitment of the hospital to support the transplant center must be at all levels as evidenced by such factors as financial resources, allocation of space and the support of the professional staff for the transplant program and its patients. The hospital must demonstrate that:

A) Component teams are integrated into a comprehensive transplant team with clearly defined leadership and responsibility.

B) The hospital safeguards the rights and privacy of patients.

C) The hospital has adequate patient management plans and protocols to meet the patient and hospital's needs.

3) The hospital must identify, in writing, the director of the transplant program and the members of the team as well as their qualifications. Physician team members must be identified as board certified in preparation for board certification or pending board certification, and the transplant coordinator's name must be submitted.

4) The hospital must provide patient selection criteria including indications and contraindications for the type of transplant procedure for which the facility is seeking certification.

e) Recertification Process/Criteria

i) The Department will conduct an annual review for certification of transplant centers. A certified center must submit documentation established under subsections (c), (d), (f), and (h) for review by the Department's State Medical Advisory Committee for recertification as a transplant center.

2) Survival rates of previous transplant patients must be documented prior to certification. The center must maintain patient volume in the year of certification based on previous transplant statistics.

3) The Department shall notify the hospital of approval or denial of the recertification of the hospital as a transplant center.

f) Notification of Transplant



## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

## Section 148.80(f) (continued)

- 1) The hospital must notify the Department prior to performance of the transplant procedure. The notification letter must be from a physician on the transplant team.
- 2) The notification must include the admission diagnosis, pre-transplant diagnosis and the initial work up summary of medical findings.
- 3) The Department shall notify the hospital regarding receipt of the notification and provide the appropriate "patient tracking" forms to the hospital.

## g) Reimbursement

- 1) Hospital services rendered for transplant procedures under this Section are exempt from the provisions of Sections 148.240 through 148.250 and Part 149 of the Department's administrative rules governing hospital reimbursement. Hospital reimbursement for transplants covered within Section 148.80 is an all-inclusive rate for the admission, regardless of the number of days of care associated with that admission, which is limited to a maximum of 60 percent of the hospital's usual and customary charges to the general public for the same procedure for the number of days listed below for specific types of transplants:

- A) Three days of pre-operative inpatient work up, and
  - B) A maximum 30 consecutive days of post-operative inpatient care for heart, pancreas, or kidney/pancreas transplant, or
  - C) 40 consecutive days of inpatient care for liver transplant, or
  - D) 50 consecutive days of inpatient care for bone marrow transplant, or
  - E) For those transplants covered under subsection (b)(2), the number of consecutive days of inpatient care specified within the transplant certification process.
- 2) Reimbursement will be approved only when the Department's letter acknowledging the notification of the transplant procedure is attached to the hospital's claim.
- 3) Applicable disproportionate share payment adjustments shall be made in accordance with 89 Ill. Adm. Code 148.120(g).

## DEPARTMENT OF PUBLIC AID

## NOTICE OF PROPOSED AMENDMENTS

## Section 148.80(g)(3) (continued)

Applicable outlier adjustments shall be made in accordance with 89 Ill. Adm. Code 148.120(d).

- 4) The rate will not include transportation and physician fees when reimbursed pursuant to 89 Ill. Adm. Code 140.410 through 140.414 and 89 Ill. Adm. Code 140.490 through 140.492, respectively.

## h) Reporting Requirements of Certified Transplant Center

The following documentation must be submitted within the time limits set forth in this subsection.

## 1) Patient Tracking

- A) The center must submit annually a statistical summary including information for all patients having received transplants at the transplant center. Patients not covered by Medicaid may be identified numerically or by other means identified by the hospital, to protect patient confidentiality. The summary must include, but is not limited to, short and long term outcome on all patients.
- B) The discharge summary for each Medicaid patient must be received by the Department within thirty days of the patient's discharge.

- C) The annual outcome summaries for each Medicaid patient must be received by the Department within thirty days of the annual patient post-transplant evaluation.

- D) For those Medicaid patients who expire, a summary must be received by the Department within thirty days of the patient's death.

## 2) Notification of Changes

The center must notify the Department within thirty days of any changes in its program including, but not limited to, certification criteria, patient selection criteria, members of the transplant team and the coordinator.

(Source: Repealed at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)



## ILLINOIS REGISTER

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Income Tax
- 2) Code Citation: 86 Ill. Adm. Code 100
- 3) Section Numbers: Proposed Action:  
100.9005 Amendment
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 120, par. 1-101 et seq. [35 ILCS 5/101 et seq.]
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking amends the Income Tax rules in response to the adoption of Department rules entitled "Public Information, Rulemaking and Organization" (2 Ill. Adm. Code 1200). Section 100.9005 is amended to make this rule consistent with new Department policy for the issuance of Private Letter Rulings and General Information Letters.
- 6) Will this proposed rule replace an emergency rule currently in effect:  
No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this proposed amendment contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part: Yes

<u>Section Numbers</u>	<u>Proposed Action</u>	<u>IL Register Citation</u>
100.3700	Amendment	5/8/92, 16 Ill. Reg. 7306
100.9920	New Section	5/8/92, 16 Ill. Reg. 7306
100.3100	Amendment	1/8/93, 17 Ill. Reg. 222
100.3400	Amendment	1/8/93, 17 Ill. Reg. 222
100.7010	Amendment	1/8/93, 17 Ill. Reg. 222

- 10) Statement of Statewide Policy Objectives: This rulemaking neither creates a state mandate nor does it modify any existing state mandate.

- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rule may submit them in writing by no later than 45 days after publication of this notice to:

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

Constance W. Beard  
Manager  
Illinois Department of Revenue  
Income Tax Legal Services Bureau  
101 West Jefferson  
Springfield, Illinois 62794  
Phone: (217) 782-7054

12) Initial Regulatory Flexibility Analysis:

- A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: May 3, 1993
- B) Types of small businesses affected: Any small business that seeks issuance of a Private Letter Ruling or General Information Letter by the Department.
- C) Reporting, bookkeeping or other procedures required for compliance: None
- D) Types of professional skills necessary for compliance: None.

The full text of the Proposed Amendment(s) begins on the next page:



## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUEPART 100  
INCOME TAX

## SUBPART A: TAX IMPOSED

Section 100.2000	Personal Property Tax Replacement Income Tax (hereinafter PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - In General (IITA Section 201) (Repealed)
100.2050	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Carryover Items (IITA Section 201) (Repealed)
100.2100	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Carryback Items (IITA Section 201) (Repealed)
100.2150	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Partnership Income (IITA Section 201) (Repealed)
100.2200	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Long Term Contracts Reported on the Completed Contract Method (IITA Section 201) (Repealed)
100.2250	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - In General (IITA Section 201) (Repealed)
100.2300	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - Carryover Items (IITA Section 201) (Repealed)
100.2350	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - Carryback Items (IITA Section 201) (Repealed)
100.2400	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - Partnership Income (IITA Section 201) (Repealed)
100.2450	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

100.2500	After December 31, 1980 - Specific Accounting - Long Term Contracts Reported on the Completed Contract Method (IITA Section 201) (Repealed)
100.2550	Scope of 86 Ill. Adm. Code 100.2000 through 100.2450 (Repealed)
100.2560	Net Income (IITA Section 202)
100.2561	Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
100.2562	Computation of the Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
100.2563	Determination of the Amount of Illinois Net Loss for Losses Occurring On or After December 31, 1986
100.2564	Illinois Net Loss Carrybacks and Net Loss Carryovers for Losses Occurring On or After December 31, 1986
100.2565	Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Separate Unitary Versus Combined Unitary Returns
100.2600	Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Changes in Membership
100.2650	Special Transitional Rules (IITA Section 202) (Repealed)
100.2675	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Scope
100.2700	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Definitions
100.2750	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Current Net Operating Losses: Offsets Between Members
100.2800	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Carrybacks and Carryforwards
100.2850	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Effect of Combined Net Operating Loss in Computing Illinois Base Income
100.2900	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year.
100.2950	Investment Tax Credits
	Capital Gain Income of Estates and Trusts Paid to or Permanently Set Aside For Charity



## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

## SUBPART B: ALLOCATION AND APPORTIONMENT OF BASE INCOME

Section	
100.3000	Terms Used in Article 3 (IITA Section 301)
100.3050	Business and Nonbusiness Income (IITA Section 301)
100.3100	Compensation (IITA Section 302)
100.3150	State (IITA Section 302)
100.3200	Taxability in Other State (IITA Section 303)
100.3250	Resident (IITA Section 301)
100.3300	Commercial Domicile (IITA Section 303)
100.3350	Allocation and Apportionment of Base Income (IITA Section 304)
100.3400	Allocation of Compensation Paid to Nonresidents (IITA Section 302)
100.3450	Allocation of Certain Items of Nonbusiness Income by Persons Other than Residents (IITA Section 303)
100.3500	Business Income of Persons Other than Residents (IITA Section 304) In General
100.3510	Business Income of Persons Other Than Residents (IITA Section 304) Apportionment
100.3520	Business Income of Persons Other Than Residents (IITA Section 304) Allocation
100.3530	Business Income of Persons Other Than Residents (IITA Section 304)
100.3550	Property Factor (IITA Section 304)
100.3600	Payroll Factor (IITA Section 304)
100.3650	Sales Factor (IITA Section 304)
100.3700	Special Rules (IITA Section 304)

## SUBPART C: RECORDS, RETURNS AND NOTICES

Section	
100.5200	Time for Filing Returns: Individuals (IITA Section 505)
100.5250	Time for Filing Returns: Corporations (IITA Section 505) (Repealed)
100.5300	Time for Filing Returns: Cooperatives (IITA Section 505) (Repealed)
100.5350	Time for Filing Returns: Partnerships (IITA Section 505) (Repealed)
100.5400	Time for Filing Returns: Estates and Trusts (IITA Section 505) (Repealed)
100.5450	Place for Filing Returns: All Taxpayers (IITA Section 505)
100.5500	Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)
100.5550	Short Year Returns of Newly Acquired Subsidiaries (IITA Section 505) (Repealed)

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

100.5600	Taxpayer's Notification to the Department of Certain Federal Changes Arising in Federal Consolidated Return Years, and Arising in Certain Loss Carryback Years (IITA Section 506)
100.5700	Composite Returns: Eligibility
100.5702	Composite Returns: Responsibilities of Authorized Agent
100.5704	Composite Returns: Individual Liability
100.5706	Composite Returns: Required Forms and computation of Income
100.5708	Composite Returns: Estimated Payments
100.5710	Composite Return: Tax, Penalties and Interest
100.5712	Composite Returns: Credit for Resident Individuals
100.5714	Composite Returns: Definition of a "Lloyd's Plan of Operation"
100.6000	Election to File a Combined Return
100.6010	Procedure for Making the Election
100.6020	Designated Agent for the Members
100.6030	Combined Estimated Tax Payments
100.6040	Claims for Credit of Overpayments
100.6050	Liability for Combined Tax, Penalty and Interest
100.6060	Combined Amended Returns
100.6070	Computation of Combined Income and Tax
100.6080	Definitions and Miscellaneous Provisions Relating to Combined Returns

## SUBPART D: INCOME TAX WITHHOLDING

Section	
100.7000	Requirement of Withholding (IITA Section 701)
100.7010	Compensation Paid in this State (IITA Section 701)
100.7020	Transacting Business Within this State (IITA Section 701)
100.7030	Payments to Residents (IITA Section 701)
100.7040	Employer Registration (IITA Section 701)
100.7050	Computation of Amount Withheld (IITA Section 701)
100.7060	Additional Withholding (IITA Section 701)
100.7070	Voluntary Withholding (IITA Section 701)
100.7080	Correction of Underwithholding or Overwithholding (IITA Section 701)
100.7090	Reciprocal Agreement (IITA Section 701)
100.7100	Cross References
100.7150	Withholding Exemption (IITA Section 702)
100.7200	Withholding Exemption Certificate (IITA Section 702)
100.7250	Exempt Withholding Under Reciprocal Agreements (IITA Section 702)
100.7300	Reports for Employee (IITA Section 703)
100.7350	Returns of Income Withheld from Wages (IITA Section 704)
100.7400	Quarterly Returns Filed on Annual Basis (IITA Section 704)
100.7450	Time for Filing Returns (IITA Section 704)
100.7500	Payment of Tax Deducted and Withheld (IITA Section 704)
100.7510	Correction of Underwithholding or Overwithholding (IITA Section 704)



## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

100.7550	Requirement of Withholding-Personal Service Contracts (IITA Section 708) (Repealed)
100.7560	Contracts Indeterminate as to Amount (IITA Section 708) (Repealed)
100.7570	Series of Identical Contracts (IITA Section 708) (Repealed)
100.7580	Personal Service Contract (IITA Section 708) (Repealed)
100.7590	Presence Necessitated (IITA Section 708) (Repealed)
100.7600	Certification of Residence (IITA Section 708) (Repealed)
100.7610	Identities Specified in the Contract (IITA Section 708) (Repealed)
100.7620	Net Amount (IITA Section 708) (Repealed)
100.7630	Coordination with IITA Section 701 (IITA Section 708) (Repealed)
100.7640	Requirement of Withholding-Prizes and Awards (IITA Section 709) (Repealed)
100.7650	Promoter (IITA Section 709) (Repealed)
100.7700	Non-Cash Prizes (IITA Section 709) (Repealed)
100.7750	Certification of Residence (IITA Section 709) (Repealed)
100.7800	Relative Performance (IITA Section 709) (Repealed)

## SUBPART E: DECLARATION AND PAYMENT OF ESTIMATED TAX

Section 100.8300	Penalty for Underpayments of Estimated Tax-Exception for Payments Based on Prior Year's Liability-Rule for a Taxable Year Following the Taxable Year in which the Personal Property Tax Replacement Income Tax (PPTRIT) Became Effective-Corporate Taxpayers (IITA Section 802) (Repealed)
100.8400	Penalty for Underpayment of Estimated Tax-Exception for Payments Based on the Prior Year's Facts-Change in the Personal Property Tax Replacement Income Tax (PPTRIT) Rate for Corporations on January 1, 1981 (IITA Section 802) (Repealed)

## SUBPART F: STATEMENT OF PROCEDURAL RULES

Section 100.9000	Introduction
100.9005	Letter Ruling Procedures
100.9010	General Income Tax Procedures (IITA Section 901)
100.9020	Taxpayer Representation and Practice Requirements
100.9030	Collection Authority (IITA Section 901)
100.9040	Notice and Demand (IITA Section 902)
100.9050	Assessment (IITA Section 903)
100.9060	Deficiencies and Overpayments (IITA Section 904)
100.9061	Application of Tax Payments Within Unitary Business Groups (IITA Section 905)
100.9070	Limitations on Notices of Deficiency (IITA Section 906)
100.9080	Further Notices of Deficiency Restricted (IITA Section 906)
100.9090	Waiver of Restrictions on Assessments (IITA Section 907)
100.9100	Procedure on Protest (IITA Section 908) (Repealed)

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

100.9110	Credits and Refunds (IITA Section 909)
100.9120	Procedure on Denial of Claim for Refund (IITA Section 910) (Repealed)
100.9130	Limitations on Claims for Refund (IITA Section 911)
100.9140	Recovery of Erroneous Refund (IITA Section 912)
100.9150	Access to Books and Records (IITA Section 913)
100.9200	Conduct of Investigations and Hearings (IITA Section 914)

## SUBPART G: JUDICIAL REVIEW

Section 100.9805	Administrative Review Law (IITA Section 1201)
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## SUBPART H: DEFINITIONS AND RULES OF INTERPRETATION

Section 100.9900	Unitary Business Group Defined (IITA Section 1501)
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## APPENDIX A: BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

## TABLE A Example of Unitary Business Apportionment

## TABLE B Example of Unitary Business Apportionment for Groups Which Include Members Using Three-Factor and Single-Factor Formulas

**AUTHORITY:** Implementing the Illinois Income Tax Act (Ill. Rev. Stat. 1991, ch. 120, pars. 1-101 et seq.) [35 ILCS 5/101 et seq.] and authorized by Section 1401 of the Illinois Income Tax Act (Ill. Rev. Stat. 1991, ch. 120, par. 14-1401) [35 ILCS 5/1401].

**SOURCE:** Filed July 14, 1971, effective July 24, 1971; amended at 2 Ill. Reg. 49 p. 84, effective November 29, 1978; amended at 5 Ill. Reg. 813, effective January 7, 1981; amended at 5 Ill. Reg. 4617, effective April 14, 1981, amended at 5 Ill. Reg. 4642, effective April 14, 1981; amended at 5 Ill. Reg. 5537, effective May 7, 1981; amended at 5 Ill. Reg. 5705, effective May 20, 1981; amended at 5 Ill. Reg. 5883, effective May 20, 1981; amended at 5 Ill. Reg. 6843, effective June 16, 1981; amended at 5 Ill. Reg. 13244, effective November 13, 1981; amended at 5 Ill. Reg. 13724, effective November 30, 1981; amended at 6 Ill. Reg. 579, effective December 29, 1981; amended at 6 Ill. Reg. 9701, effective July 26, 1982; amended at 7 Ill. Reg. 399, effective December 28, 1982; codified at 8 Ill. Reg. 19574; amended at 9 Ill. Reg. 16986, effective October 21, 1985; amended at 9 Ill. Reg. 685, effective December 31, 1985; amended at 10 Ill. Reg. 7913, effective April 28, 1986; amended at 10 Ill. Reg. 19512, effective November 3, 1986; amended at 10 Ill. Reg. 21941, effective December 15, 1986; amended at 11 Ill. Reg. 831, effective December 24, 1986; amended at 11 Ill. Reg. 2450, effective January 20, 1987; amended at 11 Ill. Reg. 12410, effective July 8, 1987; amended at 11 Ill. Reg. 17782, effective October 16, 1987; amended at 12 Ill. Reg. 4865, effective February 25,



## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

1988; amended at 12 Ill. Reg. 6748, effective March 25, 1988; amended at 12 Ill. Reg. 11766, effective July 1, 1988; amended at 12 Ill. Reg. 14307, effective August 29, 1988; amended at 13 Ill. Reg. 8917, effective May 30, 1989; amended at 13 Ill. Reg. 10952, effective June 1989; amended at 14 Ill. Reg. 4558, effective March 8, 1990; amended at 14 Ill. Reg. 6810, effective April 19, 1990; amended at 14 Ill. Reg. 10082, effective June 7, 1990; amended at 14 Ill. Reg. 16012, effective September 17, 1990; emergency amendments at 17 Ill. Reg. 473, effective December 22, 1992, for a maximum of 150 days; amended at \_\_\_ Ill. Reg. \_\_\_, effective \_\_\_\_.

## SUBPART F: STATEMENT OF PROCEDURAL RULES

## Section 100.9005 Letter Ruling Procedures

- a) In general, any person may request a Letter ruling from the Department's Income Tax Legal Division regarding the interpretation of, liability incurred under, coverage of, applicability of, any provision of the Illinois Income Tax Act. Any written ruling, opinion or letter issued pursuant to such a request will be maintained as a public record and made available for public inspection and copying in accordance with the Illinois Department of Revenue Sunshine Act (Ill. Rev. Stat. 1985, ch. 127, par. 2001 et seq.). Quarterly indexes of such rulings are published in the Illinois Register. In addition, a cumulative index is published annually by the Department and available to the public at cost. For Department rules concerning Private Letter Rulings, see 2 Ill. Adm. Code 1200.

- 1) Requests for Income Tax letter rulings must be in writing and addressed to:

Manager, Income Tax Legal Division  
Illinois Department of Revenue  
101 West Jefferson  
Springfield, Illinois 62708

- 2) Copies of letter rulings and/or copies of cumulative indexes must be in writing and addressed to:

Legal Services Bureau  
101 West Jefferson  
Springfield, Illinois 62708

- 3) The Department will usually respond to all requests within one month of receipt.

## DEPARTMENT OF REVENUE

## NOTICE OF PROPOSED AMENDMENTS

- b) For Department rules concerning the Binding effect of Private Letter Rulings, see 2 Ill. Adm. Code 1200. Taxpayers must not rely on verbal opinions from Department employees, but will be protected only if the opinion from the Department is in writing and issued to the person relying upon it. Even then, the opinion ceases to have any effect if the law is changed in any pertinent respect by the General Assembly or if a pertinent change in the interpretation of the law is made by a Court decision or by some change in the Department's regulations, whether such change is accomplished by means of a new regulation or by means of a revision of an existing regulation.

- c) For Department rules concerning the Rescission of Private Letter Rulings, the Department may also rescind incorrect outstanding written opinions or rulings issued prior to any given specified date by issuing a bulletin, regulation or some other form of general public notice to that effect.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_, effective \_\_\_\_.)



## DEPARTMENT OF REVENUE

## DEPARTMENT OF REVENUE

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## NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of the Part: Retailers' Occupation Tax
- 2) Code Citation: 86 Ill. Adm. Code 130
- 3) Section Numbers:

130.1001	<u>Proposed Action:</u>
130.1801	Amendment
	Amendment
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 120, par. 440 et seq. [35 ILCS 120/1 et seq.]
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking amends the Retailers' Occupation Tax rules in response to the adoption of Department rules entitled Public Information, Rulemaking and Organization (2 Ill. Adm. Code 1200). Section 130.1001 is amended to state that 2 Ill. Adm. Code 1200 contains the Department's rules on the effect of Private Letter Rulings and General Information Letters issued by the Department. Section 130.1801 is amended to provide that powers of attorney may be granted to authorize taxpayer representatives to request Private Letter Rulings on behalf of taxpayers.
- 6) Will this proposed rule replace an emergency rule currently in effect:  
No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this proposed amendment contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part: No
- 10) Statement of Statewide Policy Objectives: This rulemaking neither creates a state mandate nor does it modify any existing state mandate.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rule may submit them in writing by no later than 45 days after publication of this notice to:

Stanley T. Cichowski  
Manager  
Illinois Department of Revenue  
Legal Services Bureau  
101 West Jefferson  
Springfield, Illinois 62794  
Phone: (217) 782-7054

A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: May 3, 1993

B) Types of small businesses affected: Any small business that seeks issuance of a Private Letter Ruling or General Information Letter from the Department.

C) Reporting, bookkeeping or other procedures required for compliance: None

D) Types of professional skills necessary for compliance: None.

The full text of the Proposed Amendment(s) begins on the next page:



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TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUEPART 130  
RETAILERS' OCCUPATION TAX

## SUBPART A: NATURE OF TAX

Section  
130.101 Character and Rate of Tax  
130.102 Responsibility of Trustees, Receivers, Executors or Administrators  
130.105 Occasional Sales  
130.110 Sale of Used Motor Vehicles by Leasing or Rental Business  
130.111 Habitual Sales  
130.115 Nontaxable Transactions  
130.120

## SUBPART B: SALE AT RETAIL

Section  
130.201 The Test of a Sale at Retail  
130.202 Sales for Transfer Incident to Service  
130.205 Sales of Tangible Personal Property to Purchasers for Resale  
130.210 Further Illustrations  
130.215 Sales to Lessors of Tangible Personal Property  
130.220

## SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section  
130.305 Farm Machinery and Equipment  
130.310 Food, Drugs, Medicines and Medical Appliances  
130.315 Fuel Sold for Use in Vessels on Rivers Bordering Illinois  
130.320 Gasohol  
130.321 Fuel Used by Air Common Carriers in International Flights  
130.325 Graphic Arts Machinery and Equipment Exemption  
130.330 Manufacturing Machinery and Equipment  
130.335 Pollution Control Facilities  
130.340 Rolling Stock  
130.345 Oil Field Exploration, Drilling and Production Equipment  
130.350 Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment

## SUBPART D: GROSS RECEIPTS

Section  
130.401 Meaning of Gross Receipts  
130.405 How to Avoid Paying Tax on State Tax Passed on to the Purchaser  
130.410 Cost of Doing Business Not Deductible  
130.415 Transportation and Delivery Charges  
130.420 Finance or Interest Charges--Penalties--Discounts  
130.425 Traded-In Property  
130.430 Deposit or Prepayment on Purchase Price

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130.435 State and Local Taxes Other Than Retailers' Occupation Tax  
130.440 Penalties  
130.445 Federal Taxes  
130.450 Installation, Alteration and Special Service Charges

## SUBPART E: RETURNS

Section  
130.501 Monthly Tax Returns--When Due--Contents  
130.502 Quarterly Tax Returns  
130.505 Returns and How to Prepare  
130.510 Annual Tax Returns  
130.515 First Return  
130.520 Final Returns When Business is Discontinued  
130.525 Who May Sign Returns  
130.530 Returns Covering More Than One Location Under Same Registration--Separate Returns for Separately Registered Locations  
130.535 Payment of the Tax, Including Quarter Monthly Payments in Certain Instances  
130.540 Returns on a Transaction by Transaction Basis  
130.545 Registrants Must File a Return for Every Return Period  
130.550 Filing of Returns for Retailers by Suppliers Under Certain Circumstances  
130.551 Prepayment of Retailers' Occupation Tax on Motor Fuel  
130.555 Vending Machine Information Returns  
130.560 Verification of Returns

## SUBPART F: INTERSTATE COMMERCE

Section  
130.601 Preliminary Comments  
130.605 Sales of Property Originating in Illinois  
130.610 Sales of Property Originating in Other States

## SUBPART G: CERTIFICATE OF REGISTRATION

Section  
130.701 General Information on Obtaining a Certificate of Registration  
130.705 Procedure in Disputed Cases Involving Financial Responsibility Requirements  
130.710 Procedure When Security Must be Forfeited  
130.715 Sub-Certificates of Registration  
130.720 Separate Registrations for Different Places of Business of Same Taxpayer Under Some Circumstances  
130.725 Display  
130.730 Replacement of Certificate  
130.735 Certificate Not Transferable  
130.740 Certificate Required For Mobile Vending Units  
130.745 Revocation of Certificate

## SUBPART H: BOOKS AND RECORDS

## DEPARTMENT OF REVENUE

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## Section

130.801 General Requirements  
130.805 What Records Constitute Minimum Requirement  
130.810 Records Required to Support Deductions  
130.815 Preservation and Retention of Records  
130.820 Preservation of Books During Pendency of Assessment Proceedings  
130.825 Department Authorization to Destroy Records Sooner Than Would Otherwise be Permissible

## SUBPART I: PENALTIES AND INTEREST

## Section

130.901 Civil Penalties  
130.905 Interest  
130.910 Criminal Penalties

## SUBPART J: BINDING OPINIONS

## Section

130.1001 When Opinions from the Department are Binding

SUBPART K: SELLERS LOCATED ON,  
OR SHIPPING TO, FEDERAL AREAS

## Section

130.1101 Definition of Federal Area  
130.1105 When Deliveries on Federal Areas Are Taxable  
130.1110 No Distinction Between Deliveries on Federal Areas and Illinois Deliveries Outside Federal Areas

SUBPART L: TIMELY MAILING TREATED  
AS TIMELY FILING AND PAYING

## Section

130.1201 General Information  
130.1205 Due Date that Falls on Saturday, Sunday or a Holiday

## SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

## Section

130.1301 When Lessee of Premises Must File Return for Leased Department  
130.1305 When Lessor of Premises Should File Return for Leased Department  
130.1310 Meaning of "Lessor" and "Lessee" in this Regulation

## SUBPART N: SALES FOR RESALE

## Section

130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale  
130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale  
130.1410 Requirements for Certificates of Resale (Repealed)  
130.1415 Resale Number--When Required and How Obtained

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## 130.1420 Blanket Certificate of Resale (Repealed)

## SUBPART O: CLAIMS TO RECOVER ERRONEOUSLY PAID TAX

## Section

130.1501 Claims for Credit--Limitations--Procedure  
130.1505 Disposition of Credit Memoranda by Holders Thereof  
130.1510 Refunds  
130.1515 Interest

SUBPART P: PROCEDURE TO BE FOLLOWED UPON  
SELLING OUT OR DISCONTINUING BUSINESS

## Section

130.1601 When Returns are Required After a Business is Discontinued  
130.1605 When Returns Are Not Required After Discontinuation of a Business  
130.1610 Cross Reference to Bulk Sales Regulation

## SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

## Section

130.1701 Bulk Sales: Notices of Sales of Business Assets

## SUBPART R: POWER OF ATTORNEY

## Section

130.1801 When Powers of Attorney May be Given  
130.1805 Filing of Power of Attorney With Department  
130.1810 Filing of Papers by Agent Under Power of Attorney

## SUBPART S: SPECIFIC APPLICATIONS

## Section

130.1901 Addition Agents to Plating Baths  
130.1905 Agricultural Producers  
130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles  
130.1915 Auctioneers and Agents  
130.1920 Barbers and Beauty Shop Operators  
130.1925 Blacksmiths  
130.1930 Chiroprodists, Osteopaths and Chiropractors  
130.1935 Computer Software  
130.1940 Construction Contractors and Real Estate Developers  
130.1945 Co-operative Associations  
130.1950 Dentists  
130.1951 Enterprise Zones  
130.1955 Farm Chemicals  
130.1960 Finance Companies and Other Lending Agencies - Installment Contracts - Repossessions  
130.1965 Florists and Nurserymen  
130.1970 Hatcheries  
130.1975 Operators of Games of Chance and Their Suppliers



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130.1980 Optometrists and Opticians  
 130.1985 Pawnbrokers  
 130.1990 Peddlers, Hawkers and Itinerant Vendors  
 130.1995 Personalizing Tangible Personal Property  
 130.2000 Persons Engaged in the Printing, Graphic Arts or Related Occupations, and Their Suppliers  
 130.2005 Persons Engaged in Nonprofit Service Enterprises and in Similar Enterprises Operated As Businesses, and Suppliers of Such Persons  
 130.2006 Sales by Teacher-Sponsored Student Organizations  
 130.2007 Exemption Identification Numbers  
 130.2008 Sales by Nonprofit Service Enterprises  
 130.2010 Persons Who Rent or Lease the Use of Tangible Personal Property to Others  
 130.2015 Persons Who Repair or Otherwise Service Tangible Personal Property  
 130.2020 Physicians and Surgeons  
 130.2025 Picture-Framers  
 130.2030 Public Amusement Places  
 130.2035 Registered Pharmacists and Druggists  
 130.2040 Retailers of Clothing  
 130.2045 Retailers on Premises of the Illinois State Fair, County Fairs, Art Shows, Flea Markets and the Like  
 130.2050 Sales and Gifts By Employers to Employees  
 130.2055 Sales by Governmental Bodies  
 130.2060 Sales of Alcoholic Beverages, Motor Fuel and Tobacco Products  
 130.2065 Sales of Automobiles for Use In Demonstration  
 130.2070 Sales of Containers, Wrapping and Packing Materials and Related Products  
 130.2075 Sales To Construction Contractors, Real Estate Developers and Speculative Builders  
 130.2080 Sales to Governmental Bodies, Foreign Diplomats and Consular Personnel  
 130.2085 Sales to or by Banks, Savings and Loan Associations and Credit Unions  
 130.2090 Sales to Railroad Companies  
 130.2095 Sellers of Gasohol, Coal, Coke, Fuel Oil and Other Combustibles  
 130.2100 Sellers of Feeds and Breeding Livestock  
 130.2105 Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records and Their Suppliers  
 130.2110 Sellers of Seeds and Fertilizer  
 130.2115 Sellers of Machinery, Tools and the Like  
 130.2120 Suppliers of Persons Engaged in Service Occupations and Professions  
 130.2125 Trading Stamps and Discount Coupons  
 130.2130 Undertakers and Funeral Directors  
 130.2135 Vending Machines  
 130.2140 Vendors of Curtains, Slip Covers, Floor Covering and Other Similar Items Made to Order

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130.2145 Vendors of Meals  
 130.2150 Vendors of Memorial Stones and Monuments  
 130.2155 Vendors of Signs  
 130.2156 Vendors of Steam  
 130.2160 Vendors of Tangible Personal Property Employed for Premiums, Advertising, Prizes, Etc.  
 130.2165 Veterinarians  
 130.2170 Warehousemen  
 130.ILLUSTRATION A: Examples of Tax Exemption Cards

**AUTHORITY:** Implementing the Illinois Retailers' Occupation Tax Act (Ill. Rev. Stat. 1991, ch. 120, pars. 440 et seq.) [35 ILCS 120/1 et seq.] and authorized by Section 39b3 of the Civil Administrative Code of Illinois (Ill. Rev. Stat. 1991, ch. 127, par. 39b3) [20 ILCS 2505/39b3].

**SOURCE:** Adopted July 1, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June 1, 1980; amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 12782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; recodified at 6 Ill. Reg. 8999; amended at 6 Ill. Reg. 15225, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062, effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July 1, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 18767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987; amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19531, effective November 4, 1988, not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 15 Ill. Reg. 6621, effective April 17, 1991; amended at 15 Ill. Reg. 13542, effective August 30, 1991; amended at 15 Ill. Reg. 15757, effective October 15, 1991; amended

at 16 Ill. Reg. 1642, effective January 13, 1992; amended at 17 Ill. Reg. 860, effective January 11, 1993; amended at \_\_\_\_ Ill. Reg. \_\_\_\_

the Illinois Department of Revenue, 86 Ill. Adm. Code 200.101 and Public Information, Rulemaking and Organization, 2 Ill. Adm. Code 1200.110(b)(8).)

(Source: Amended at \_\_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_)

Section 130.1001 When Opinions from the Department are Binding

SUBPART J: BINDING OPINIONS

- a) ~~Taxpayers must not rely on verbal opinions from the Department employees, but will be protected only if the opinion from the Department is in writing. Even then, the opinion ceases to have any effect if the law is changed in any pertinent respect by the General Assembly, or if a pertinent change in the interpretation of the law is made by a Court decision or by some change in the Department's regulations, whether such change is accomplished by means of a new regulation or by means of a revision of an existing regulation. For Department rules concerning the binding effect of Private Letter Rulings and General Information Letters, see, 2 Ill. Adm. Code 1200.~~

- b) ~~For Department rules concerning the rescission of Private Letter Rulings, see, 2 Ill. Adm. Code 1200. The Department may also rescind outstanding written opinions or rulings issued prior to any given specified date by issuing a bulletin or some other form of general public notice to that effect.~~

- c) ~~As used herein in this Part, "Regulation" means any Department rule or Regulation of general application, whether called a "Rule", a "Regulation", an "Article" a "Section", a "Part" or something else.~~

(Source: Amended at \_\_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_)

SUBPART R: POWER OF ATTORNEY

Section 130.1801 When Powers of Attorney May be Given

In certain instances, persons liable for tax under the Retailers' Occupation Tax Act desire, for convenience, to have other persons make the returns, pay the tax, request Private Letter Rulings, and perform any and all other duties required of them under the Act. In all cases, where the revenues of the State will not be jeopardized, the Department will permit taxpayers, by properly executed and acknowledged powers of attorney, to appoint other persons to act as their attorneys for the purpose of filing returns and of performing other acts under the Retailers' Occupation Tax Act. (Also see ~~Hearing-Rules~~ Section Practice and Procedure for Hearings Before



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## NOTICE OF ADOPTED RULES

- 1) Heading of Part: Sustainable Agriculture
- 2) Code Citation: 8 Ill. Adm. Code 750
- 3) Section Numbers: Adopted Action:  
750.10 New  
750.20 New  
750.30 New  
750.40 New
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 5, Par. 2651 et seq. [505 ILCS 135/1 et seq.]
- 5) Effective Date of amendments: April 29, 1993
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this proposed rule contain incorporations by reference?  
No
- 8) Date Filed in Agency's Principal Office: April 22, 1993
- 9) Notices of Proposal Published in Illinois Register:  
February 5, 1993, 17 Ill. Reg. 1251
- 10) Has JCAR issued a Statement of Objections to these rules?  
No

11) Differences between proposal and final version:  
Technical changes accepted as recommended by Adm. Code and JCAR. Illinois Compiled Statute references have been added. Section 750.30(i), the sentence "Officers shall be elected at the first Committee meeting within 60 days, on or after January 1, each year" was re-written for clarification to "Officers shall be elected at the first Committee meeting held each year. The first Committee meeting shall be held within 60 days after January 1 each year."

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

- 13) Will this amendment replace an emergency amendment in effect? No

- 14) Are there any amendments pending on this Part? No

- 15) Summary and Purpose of rules: These rules establish the procedure and methods to fund and strengthen developmental

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## NOTICE OF ADOPTED RULES

research programs that serve production agriculture in Illinois. Guidelines are established for projects and the submission of proposals.

- 16) Information and questions regarding these adopted rules shall be directed to:  
Name: Barbara McGuire  
Address: Illinois Department of Agriculture  
State Fairgrounds, Springfield,  
Illinois 62794-9281  
Telephone: 217/782-7559

The full text of Adopted Rules begins on the next page:

## DEPARTMENT OF AGRICULTURE

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TITLE 8: AGRICULTURE AND ANIMALS  
CHAPTER I: DEPARTMENT OF AGRICULTURE  
SUBCHAPTER Q: SOIL AND WATER CONSERVATION

## PART 750

## SUSTAINABLE AGRICULTURE

Section	
750.10	Definitions
750.20	Purpose
750.30	Sustainable Agriculture Committee
750.40	Guidelines for Research, Demonstration and Education Projects

**AUTHORITY:** Implementing and authorized by the Sustainable Agriculture Act (Ill. Rev. Stat. 1991, ch. 5, par. 2651 et seq., as amended by P.A. 87-998, effective January 1, 1993) [505 ILCS 135/1 et seq.].

**SOURCE:** Adopted at 17 Ill. Reg. 6965, effective April 29, 1993.

## Section 750.10 Definitions

"Act" means the Sustainable Agriculture Act (Ill. Rev. Stat. 1991, ch. 5, par. 2651 et seq., as amended by P.A. 87-998, effective January 1, 1993) [505 ILCS 135/1 et seq.].

"Committee" means the Sustainable Agriculture Committee as defined in 505 ILCS 135/1-5 of the Act.

"Department" means the Illinois Department of Agriculture.

"Farmer" means a person actively involved in producing crops and/or livestock.

"Officer" means the Chairman or Vice-Chairman of the Sustainable Agriculture Committee.

"Production Agriculture" means the act of creating agricultural goods and services.

"program" means the Sustainable Agriculture Program within the Illinois Department of Agriculture.

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"Project" means a research, demonstration, or education project conducted by the Department or Qualified Organization.

"Qualified Organization" means an organization, educational institution, or non-profit group that can demonstrate an understanding of sustainable agriculture practices/systems and has the ability/skills to carry out the project in a timely/professional manner.

"Sustainable Agriculture" means an agriculture that is economically viable, environmentally sound, and socially acceptable.

## Section 750.20 Purpose

The purpose of the Act is to create a Program within the Department to fund and strengthen developmental research programs that serve production agriculture in Illinois. The purposes of the Program are identified in 505 ILCS 135/1-3 of the Act.

## Section 750.30 Sustainable Agriculture Committee

a) A Sustainable Agriculture Committee is established under the authority of 505 ILCS 135/1-5 of the Act, effective January 9, 1990.

1) This Committee shall be comprised of 1 member representing and appointed by the Governor, 1 member representing and appointed by the Board of Higher Education, 1 member representing and appointed by the Department, and 4 members appointed by the Department who are farmers actively involved in production agriculture.

2) Farmer members shall be appointed based upon geographic location, production practices, and leadership abilities so as to represent the diverse interests of farmers and agricultural organizations.

b) The term of office for a Committee member shall be for up to 5 years. The term of office shall expire on January 1, 1995. Beginning January 1, 1995 and every 5 years thereafter, new appointments will be made. There is no limit on the number of terms a Committee member may serve.



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c) Vacancies on the Committee shall be filled with an appointee from the respective field affected by the vacancy as outlined in Section 750.30(a)(1) above. A vacancy shall exist when an appointee resigns from the Committee or is deemed to no longer represent the respective field from which he/she was appointed.

d) The Committee shall meet at least once annually.

e) Each appointed Committee member is entitled to 1 vote. A Committee member cannot vote by proxy or be represented by another person.

f) Any action taken by the Committee shall require a majority vote of those members present, provided a quorum is present.

g) In the event an appointed Committee member misses 3 consecutive meetings of the Committee, the chairman shall declare the position vacant and the procedure for filling vacancies shall be implemented.

h) Appointed Committee members shall be entitled to actual and necessary travel expenses at the reimbursement rate approved by the State's Travel Control Board while attending meetings of the Committee. Committee members are not entitled to receive any salary for their service on the Committee.

i) The Committee shall elect a chairman and vice-chairman from its membership as officers. Officers shall be elected at the first Committee meeting held each year. The first committee meeting shall be held within 60 days after January 1 each year.

1) The duties of the Chairman shall be to:

- A) Preside at all meetings of the Committee.
  - B) Call Committee meetings when deemed necessary or when requested by 3 or more Committee members.
  - C) Perform all acts and duties usually required of a presiding officer.
- 2) The duties of the vice-chairman shall be to perform the duties of the chairman in his/her absence.

j) It is the duty of the Committee to seek sources of funding as outlined in 505 ILCS 135/1-5 of the Act for projects described in 505 ILCS 135/1-4 of the Act. Funding secured by the Committee from the State or through grants or other sources shall be placed into a state trust fund as identified in 505 ILCS 135/1-5 of the Act.

k) Funds obtained by the Committee shall be used by the Department:

- 1) to pay expenses such as travel, telephone, printing, and postage of Committee members incurred while performing their duties and responsibilities;
- 2) to provide funds for the various research, demonstration and education projects approved by the Department which address the purposes of the Act; and
- 3) to print and disseminate information concerning projects funded by the Program.

#### Section 750.40 Guidelines For Research, Demonstration and Education Projects

a) Proposals for research, demonstration and education projects shall contain the following information on Application Form SA 93-01 provided by the Department:

- 1) name of organization, address and telephone number;
- 2) name of organization representative or project coordinator;
- 3) other major participants and/or cooperating agencies/organizations and their involvement in the project;
- 4) abstract/background information of organization;
- 5) objectives and rationale for the project;
- 6) organizational plan of work, activities and timetable;
- 7) approach and methods for implementing the project;

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- 8) statement of anticipated social, economic, and environmental impact; and
- 9) itemized costs of the project.
- b) The Department shall solicit project applications for funding in accord with Section 750.40(c) below, on an annual basis as funding becomes available.
- c) The Department shall consider each project for funding based on its objectives, cost, plan of work, cooperation with other agencies and organizations, the social, economic and environmental impacts, availability of funds, and whether it addresses the purposes as described in the Act (Prioritization Form SA 93-02).
- d) Request for proposals will be made available beginning July 1 of each year. The following project funding schedule will be used:
- 1) Applications for funding must be received by the Department on or before August 31.
  - 2) Applications will be prioritized as described in Section 750.40(c) above. Qualified organizations will be notified by the Department of tentative project approval by October 1.
  - 3) Contracts signed and final funding approval given by the Department by October 31.
  - 4) Program funding begins with one half of contracted funds forwarded by the Department to grant project recipients on or about November 1.
  - 5) First progress report on projects must be received by the Department before March 1.
  - 6) Second progress report on project must be submitted to the Department before June 30.
  - 7) Final one-half of contracted funds forwarded by the Department to project recipients by June 30.
  - 8) Detailed summary of project must be received by the Department on or before December 1.
- e) The Department will monitor the progress of each project,

and upon its completion, consolidate the results. The results will be made available to any individual, group, or organization requesting the information.



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1) The Heading of the Part: Major Stationary Sources Construction and Modification

2) The Code Citation: 35 Ill. Adm. Code 203

3) Section Number: Adopted Action:

203.101	Amend
203.107	Amend
203.110	Amend
203.112	Amend
203.122	Renumber
203.123	Renumber, New Section
203.126	Amend
203.128	Amend
203.145	Amend
203.150	Amend
203.201	Amend
203.203	Amend
203.206	Amend
203.207	Amend
203.208	Amend
203.209	Amend
203.301	Amend
203.302	Amend
203.303	Amend
203.306	Amend
203.801	New Section
203.121	Renumbered, Amended

4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 111½, par. 1027 [415 ILCS 5/27]

5) Effective Date of Rule(s) (Amendments, Repealer): April 30, 1993

6) Does this rulemaking contain an automatic repeal date?:  
No

If so, please specify date: \_\_\_\_\_

7) Does this rule (amendment, repealer) contain incorporation by reference? Yes

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If "yes," was a copy of the approval form issued by JCAR attached to this rulemaking? No approval from JCAR was necessary as all the incorporation are pursuant to Section 6.02(a) of the Illinois Administrative Procedure Act.

8) Date Filed in Agency's Principal Office: April 23, 1993

9) Notice(s) of Proposal Published in Illinois Register:  
16 Ill. Reg. 18919, December 11, 1992

10) Has JCAR issued a Statement of Objections to this (these) Rule(s)? If answer is "yes," please complete the following:  
No

11) Difference(s) between proposal and final version:

All statutory citations were amended to include the ILCS citation. In addition, the following sections were amended from First Notice as indicated:

203.101	- the word "in" was added and "for" stricken
203.112(b)(2)	- specific citation added to the Clean Air Act.
203.145	"arbonate" to "carbonate"
203.145(d)	- acronym "USEPA" spelled out
203.201	- new sentence added at the end
203.206	renumbered throughout
203.206(a)	- new language added
203.206(b)(3)	- acronym "USEPA" spelled out
203.206(b)(5)	- citation to Clean Air Act added
203.206(e)	- language added regarding fugitive emissions
203.206(e)(27)	- grammatical correction
203.208(a)	- acronyms "VOC" and "NOx" spelled out
203.209(a)(4)	- "15 tpy" changed to "25 tpy"
203.301(e)	- acronym "USEPA" spelled out
203.302	renumbered
203.303(b)	- amended significantly and renumbered
203.801	- change in title of Section

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR?  
Yes

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13) Will this rule (amendments, repealer) replace an emergency rule currently in effect? No

14) Are there any amendments pending on this Part? yes

Section Numbers: 203.145  
Proposed Action: repealed  
Ill. Reg. Citation: 17 Ill. Reg. 4898  
April 9, 1993

15) Summary and Purpose of Rule(s): A complete description of the subjects and issues involved is contained in the Board's opinion and order R92-21, which is available from the address below. The proposed amendments are for the purpose of complying with the Section 182(a) of the Clean Air Act as amended in 1990. Specifically, these amendments reflect the portion of the State implementation plan requiring the development and submittal to United States Environmental Protection Agency of a permit program for the construction and modification of major stationary sources in nonattainment areas.

16) Information and questions regarding this adopted rule shall be directed to:

Marie E. Tipsord  
100 W. Randolph Street  
State of Illinois Center  
Suite 11-500  
Chicago, IL 60601  
(312) 814-4925

The full text of the adopted rule(s) begins on the following page:

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TITLE 35: ENVIRONMENTAL PROTECTION  
SUBTITLE B: AIR POLLUTION  
CHAPTER I: POLLUTION CONTROL BOARD  
SUBCHAPTER a: PERMITS AND GENERAL PROVISIONS

## PART 203

## MAJOR STATIONARY SOURCES CONSTRUCTION AND MODIFICATION

## SUBPART A: GENERAL PROVISIONS

Section	Definitions
203.101	Actual Construction
203.103	Actual Emissions
203.104	Allowable Emissions
203.107	Available Growth Margin
203.110	Building, Structure and Facility
203.112	Commence
203.113	Construction
203.116	Dispersion Enhancement Techniques
203.117	Emission Baseline
203.119	Emission Offset
203.121	Emissions Unit
203.122	Federally Enforceable
203.123	Fugitive Emissions
203.124	Installation
203.125	Lowest Achievable Emission Rate
203.126	Nonattainment Area
203.127	Potential to Emit
203.128	Reasonable Further Progress
203.131	Secondary Emissions
203.134	Stationary Source
203.136	Volatile Organic Compound Material
203.145	Public Participation
203.150	Severability (Repealed)
203.155	

## SUBPART B: MAJOR STATIONARY EMISSIONS SOURCES IN NONATTAINMENT AREAS

Section	Prohibition
203.201	Coordination with Permit Requirement and Application Pursuant to 35 Ill. Adm. Code 201
203.202	Construction Permit Requirement and Application
203.203	



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203.204 Duration of Construction Permit (Repealed)  
 203.205 Effect of Permits  
 203.206 Major Stationary Source  
 203.207 Major Modification of a Source  
 203.208 Net Emission Determination  
 203.209 Significant Emissions Determination  
 203.210 Relaxation of a Source-Specific Limitation  
 203.211 Permit Exemption Based on Fugitive Emissions

## SUBPART C: REQUIREMENTS FOR MAJOR STATIONARY SOURCES IN NONATTAINMENT AREAS

Section  
 203.301 Lowest Achievable Emission Rate  
 203.302 Maintenance of Reasonable Further Progress and Emission Offsets  
 203.303 Baseline and Emission Offsets Determination  
 203.304 Exemptions from Emissions Offset Requirement (Repealed)  
 203.305 Compliance by Existing Sources  
 203.306 Analysis of Alternatives

## SUBPART F: OPERATION OF A MAJOR STATIONARY SOURCE OR MAJOR MODIFICATION

Section  
 203.601 Lowest Achievable Emission Rate Compliance Requirement  
 203.602 Emission Offset Maintenance Requirement  
 203.603 Ambient Monitoring Requirement (Repealed)

## SUBPART G: GENERAL MAINTENANCE OF EMISSION OFFSETS

Section  
 203.701 General Maintenance of Emission Offsets

## SUBPART H: OFFSETS FOR EMISSION INCREASES FROM ROCKET ENGINES AND MOTOR FIRING

Section  
 203.801

## Offsetting by Alternative or Innovative Means

AUTHORITY: Implementing Section 9.1 and 10 and authorized by Section 27 of the Environmental Protection Act (Ill. Rev. Stat. 1991, ch. 111 1/2, pars. 1009.1, 1010 and 1027) [415 ILCS 5/9.1, 10 and 27].

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SOURCE: Adopted and codified at 7 Ill. Reg. 9344, effective July 22, 1983; codified at 7 Ill. Reg. 13588; amended in R85-20 at 12 Ill. Reg. 6118, effective March 22, 1988; amended in R91-24 at 16 Ill. Reg. 13551, effective August 24, 1992; amended in R92-21 at 17 Ill. Reg. 6973, effective April 30, 1993.

## SUBPART A: GENERAL PROVISIONS

## Section 203.101 Definitions

Unless a different meaning of the term is clear from its context otherwise specified within this Part, the definitions of the terms used in this Part shall be the same as those used in the Pollution Control Board (Board) Rules and Regulations 35 Ill. Adm. Code 201 and 211.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993.)

## Section 203.107 Allowable Emissions

a) "Allowable emissions" means the emission rate of a stationary source calculated using the maximum rated capacity of the source (unless the source is subject to federally enforceable permit conditions or other such federally enforceable limits which restrict the operating rate, or hours of operation, or both) and the most stringent of the following:

- 1) Any applicable standards adopted by the United States Environmental Protection Agency (USEPA) pursuant to Sections 111 and 112 of the Clean Air Act (42 U.S.C. 7401, et seq.) and made applicable in Illinois pursuant to Section 9.1 of the Environmental Protection Act (Act) (Ill. Rev. Stat. 1985-1991, ch. 111 1/2, pars. 1001 et seq.) [415 ILCS 5/1 et seq.];
- 2) The applicable emission standards or limitations contained in this chapter and approved by the United States Environmental Protection Agency (USEPA) pursuant to Section 110(a)(2) or 110(a)(3) of the Clean Air Act, including those standards or limitations with a future compliance date and any other emission standard or limitation

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enforceable under the Environmental Protection Act or by the USEPA under Section 113 of the Clean Air Act; or

- 3) The emissions rate specified as ~~an~~ a federally enforceable permit condition including those emissions rates with a future compliance date.

- b) The allowable emissions may be based on ~~an~~ a federally enforceable permit condition limiting material or fuel throughput.

- c) If a source is not subject to an emission standard described in subsection (a) above and is not subject to a permit condition described in subsection (b) above, the allowable emissions shall be the source's potential to emit.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993.)

## Section 203.110 Available Growth Margin

"Available Growth Margin" means the portion which remains of any emission allowance for new or modified major stationary sources expressly identified in the attainment demonstration approved by the United States ~~for~~ Environmental Protection Agency under Section 172(b)(54) of the Clean Air Act (42 U.S.C. 7502(b)(54)) for a particular pollutant and area in a zone (within a nonattainment area) to which economic development should be targeted, in accordance with Section 173(a)(1)(B) of the Clean Air Act (42 U.S.C. 7503(a)(1)(B)).

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993.)

## Section 203.112 Building, Structure and Facility

- a) The terms "building", "structure", and "facility" include all of the pollutant-emitting activities which belong to the same industrial grouping, are located on one or more contiguous or adjacent properties, and are under the control of the same person (or persons under common control). Pollutant-emitting activities shall

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be considered as part of the same "Major Group" (i.e., which have the same two-digit code) as described in the Standard Industrial Classification Manual, 1972, as amended by the 1977 Supplement (U.S. Government Printing Office stock numbers 4101-0066 and 003-005-00176-0, respectively) incorporated by reference in 35 Ill. Adm. Code 720.111.

- b) The terms "building", "structure", and "facility" shall also include:

- 1) the transfer of materials, including but not limited to grain, gasoline, petroleum liquids, coal, fertilizer, crushed stone and ore, from vessels, motor vehicles or other conveyances, irrespective of ownership or industrial grouping, to or from a building, structure, or facility as defined in subsection (a) above, and
- 2) activities at or adjacent to such building, structure or facility which are associated with such transfer, including but not limited to ~~idling of propulsion engines~~, the operation of engines to provide heat, refrigeration or lighting, operating of auxiliary engines for pumps or cranes, and transfer of materials from hold to hold or tank to tank during onloading or offloading operations except those activities causing emissions resulting directly from internal combustion engines from transportation purposes or from a non road engine or non road vehicle as defined in Section 216 of the Clean Air Act (42 U.S.C. 7401 et seq.).

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993.)

## Section 203.1221 Emission Offset

"Emission offset" means a creditable emission reduction used to compensate for the increase in emissions resulting from a new



major source or a major modification in accordance with Sections 203.302 and 203.303 of this Part.

(Source: Section 203.121 renumbered from Section 203.122 and amended at 17 Ill. Reg. 6973, effective April 30, 1993)

#### Section 203.123 Emissions Unit

"Emissions Unit" means any part of a stationary source which emits or has the potential to emit any air pollutant subject to regulation under the Act or this Chapter or by the United States Environmental Protection Agency under the Clean Air Act (42 U.S.C. 7401, the Act or et seq.).

(Source: Former Section 203.122 renumbered to Section 203.121, Section 203.122 renumbered from Section 203.123, and Section amended at 17 Ill. Reg. 6973, effective April 30, 1993)

#### Section 203.123 Federally Enforceable

"Federally enforceable" means enforceable by the United States Environmental Protection Agency.

(Source: Former Section 203.123 renumbered to Section 203.122, new Section 203.123 added at 17 Ill. Reg. 6973, effective April 30, 1993)

#### Section 203.126 LAER Lowest Achievable Emission Rate

"LAER" is an abbreviation for lowest achievable emission rate.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

#### Section 203.128 Potential to Emit

"Potential to Emit" means the maximum capacity of a stationary source to emit a pollutant under its physical and operational design. Any physical or operational limitation on the capacity of the source to emit a pollutant, including air pollution control equipment and restrictions on hours of operation or on the type or amount of material combusted, stored, or processed,

shall be treated as part of its design only if the limitation or the effect it would have on emissions is federally enforceable. Secondary emissions do not count in determining the potential to emit of a stationary source.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

#### Section 203.145 Volatile Organic Compound Material

"Volatile Organic Compound" means "volatile organic material", as that term is defined at 35 Ill. Adm. Code 211.122.

"Volatile organic material" (VOM) means any compound of carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate, which participates in atmospheric photochemical reactions.

a) This includes any such organic compound other than the following, which have been determined to have negligible photochemical reactivity: methane; ethane; methylene chloride (dichloromethane); 1,1,1-trichloroethane (methyl chloroform); 1,1,1-trichloro-2,2,2-trifluoroethane (CFC-113); trichlorofluoromethane (CFC-11); dichlorodifluoromethane (CFC-12); chlorodifluoromethane (CFC-22); trifluoromethane (FC-23); 1,2-dichloro-1,1,2,2-tetrafluoroethane (CFC-114); 1,1,2,2-tetrafluoroethane (CFC-115); 1,1,1-trifluoro-2,2-dichloroethane (HCFC-123); 1,1,2,2-tetrafluoroethane (HFC-134a); 1,1-dichloro 1-fluoroethane (HCFC-141b); 1-chloro 1,1-difluoroethane (HCFC-142b); 2-chloro 1,1,1,2-tetrafluoroethane (HCFC-124); pentafluoroethane (HFC-125); 1,1,2,2-tetrafluoroethane (HFC-134); 1,1,1-trifluoroethane (HFC-143a); 1,1-difluoroethane (HFC-152a); and perfluorocarbon compounds which fall into these classes:

- 1) Cyclic, branched, or linear, completely fluorinated alkanes;
- 2) Cyclic, branched, or linear, completely fluorinated ethers with no unsaturations;

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- 3) Cyclic, branched, or linear, completely fluorinated tertiary amines with no unsaturations; and
- 4) Sulfur containing perfluorocarbons with no unsaturations and with sulfur bonds only to carbon and fluorine.

b) For purposes of determining VOM emissions and compliance with emissions limits, VOM will be measured by the test methods in the approved implementation plan or 40 CFR Part 60, Appendix A, incorporated by reference at Sections 215.105, 218.112, and 219.112, as applicable or by source-specific test methods which have been established pursuant to a permit issued pursuant to a program approved or promulgated under Title V of the Clean Air Act or under 40 CFR Part 51, Subpart I or Appendix S, incorporated by reference at Sections 218.112 and 219.112 or under 40 CFR Part 52.21, incorporated by reference at Sections 218.112 and 219.112, as applicable. Where such a method also measures compounds with negligible photochemical reactivity, these negligibly-reactive compounds may be excluded as VOM if the amount of such compounds is accurately quantified, and such exclusions are approved by the Agency.

c) As a precondition to excluding these negligibly-reactive compounds as VOM or at any time thereafter, the Agency may require an owner or operator to provide monitoring or testing methods and results demonstrating, to the satisfaction of the Agency, the amount of negligibly-reactive compounds in the source's emissions.

d) The United States Environmental Protection Agency shall not be bound by any state determination as to appropriate methods for testing or monitoring negligibly-reactive compounds if such determination is not reflected in any of the provisions of paragraph (2).

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

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## Section 203.150 Public Participation

Prior to the initial issuance or revision of a permit pursuant to Subpart B, the Agency shall provide, at a minimum, notice of the proposed issuance of a permit, and a comment period, and opportunity for public hearing pursuant to the Agency public participation procedures found at set forth at 35 Ill. Adm. Code 466.252.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## SUBPART B: MAJOR STATIONARY EMISSIONS SOURCES IN NONATTAINMENT AREAS

## Section 203.201 Prohibition

In any nonattainment area, no person shall cause or allow the construction of a new major stationary source or major modification that is major for the pollutant for which the area is designated a nonattainment area, except as in compliance with this Part for that pollutant. In areas designated nonattainment for ozone, this prohibition shall apply to new major stationary sources or major modifications of sources that emit volatile organic materials or nitrogen oxides. Revisions to this Part which were adopted to implement the Clean Air Act Amendments of 1990 shall not apply to any new major stationary source or major modification for which a permit application was submitted by June 30, 1992, for PM-10, May 15, 1992, for SO<sub>2</sub>, or by November 15, 1992, for nitrogen oxides and volatile organic material emissions for sources located in all ozone nonattainment areas.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## Section 203.203 Construction Permit Requirement and Application

- a) A construction permit is required prior to actual construction of a major new source or major modification.
- b) Applications for construction permits required under this Section shall contain sufficient information to



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demonstrate compliance with 35 Ill. Adm. Code 201 and the requirements of this ~~Subchapter~~ Part including, but not limited to, Subpart C.

- c) The permit shall include conditions specifying the manner in which the requirements of Subparts B and C of this Part are satisfied.
- d) No permittee shall violate any condition contained in a construction permit issued for a new major stationary source or major modification which is subject to this Part.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## Section 203.206

## Major Stationary Source

- a) For purposes of this Part, the term "major stationary source" shall exclusively mean "building, structure and facility," as those terms are defined in Section 203.113 of this Part.

a) The following constitute a major stationary source:

- 1) ~~Any stationary source of air pollutants which emits, or has the potential to emit, 100 tons per year or more of any pollutant for which pollutant the area is a nonattainment area for an area designated as nonattainment for ozone, a major stationary source is a stationary source which emits or has the potential to emit volatile organic material in an amount equal to or greater than the following:~~

- A) 100 tons per year in an area classified as marginal or moderate nonattainment for ozone;
- B) 50 tons per year in an area classified as serious nonattainment for ozone;
- C) 25 tons per year in an area classified as severe nonattainment for ozone; and

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- D) 10 tons per year in an area classified as extreme nonattainment for ozone.
- 2) ~~Any physical change that would occur at a stationary source not qualifying under paragraph 1 as a major stationary source, if the change would constitute a major stationary source by itself. For an area designated as nonattainment for nitrogen dioxide, a major stationary source is a stationary source which emits or has the potential to emit 100 tons per year or more of nitrogen dioxide.~~

- 3) For an area designated as nonattainment for ozone, a major stationary source is a stationary source which emits or has the potential to emit nitrogen oxides in an amount equal to or greater than the following, unless United States Environmental Protection Agency (USEPA) has made a finding under Sections 110 and 182(f) of the Clean Air Act that controlling of emissions of nitrogen oxides from such sources shall not be required:

- A) 100 tons per year in an area classified as marginal or moderate nonattainment for ozone,
- B) 50 tons per year in an area classified as serious nonattainment for ozone,
- C) 25 tons per year in an area classified as severe nonattainment for ozone, and
- D) 10 tons per year in an area classified as extreme nonattainment for ozone.

- 4) For an area designated nonattainment for PM-10, a major stationary source is a stationary source which emits or has the potential to emit:

- A) 100 tons per year or more of PM-10 in an area classified as moderate nonattainment area, or
- B) 70 tons per year or more of PM-10 in an area classified as serious nonattainment.

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5) For an area designated nonattainment for carbon monoxide, a major stationary source is a stationary source which emits or has the potential to emit:

A) 100 tons per year or more of carbon monoxide in a nonattainment area, except as provided in (B) below.

B) 50 tons per year or more in an area classified as "serious" nonattainment for carbon monoxide where stationary sources significantly contribute to ambient carbon monoxide levels, as determined under rules issued by USEPA, pursuant to the Clean Air Act.

6) For an area designated nonattainment for a pollutant other than ozone, nitrogen dioxide, PM-10 or carbon monoxide, a major stationary source is a stationary source which emits or has the potential to emit 100 tons per year or more of the pollutant.

~~bc)~~ A major stationary source that is a major for volatile organic compounds shall be considered major for ozone. Any physical change that occurs at a stationary source which does not qualify under subsection (a) of this Section as a major stationary source will be considered a major stationary source, if the change would constitute a major stationary source by itself.

~~ed)~~ The reconstruction of a major stationary source will be treated as the construction of a new major stationary source if the fixed capital cost of new components exceeds approximately half of the fixed capital cost of an entirely new stationary source. Determining whether reconstruction will occur is based on the following:

- 1) Fixed capital cost shall mean the capital needed to provide all the depreciable components;
- 2) The fixed capital cost for the replacements in comparison to the fixed capital cost that would be

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required to construct a comparable entirely new source;

3) The estimated life of the source after the replacements compared to the life of a comparable entirely new source; and

4) The extent to which the components being replaced cause or contribute to the emissions from the source.

~~de)~~ For purposes of this Part, in areas that are classified as serious, severe, or extreme nonattainment, the fugitive emissions of a stationary source shall be included in determining whether it is a major stationary source. In areas that are not classified as serious, severe or extreme nonattainment, the fugitive emissions of a stationary source shall not be included in determining whether it is a major stationary source, unless the source belongs to one of the following categories of stationary sources:

- 1) Coal cleaning plants (with thermal dryers);
- 2) Kraft pulp mills;
- 3) Portland cement plants;
- 4) Primary zinc smelters;
- 5) Iron and steel mills;
- 6) Primary aluminum ore reduction plants;
- 7) Primary copper smelters;
- 8) Municipal incinerators capable of charging more than 250 tons of refuse per day;
- 9) Hydrofluoric, sulfuric, or nitric acid plants;
- 10) Petroleum refineries;
- 11) Lime plants;



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- 12) Phosphate rock processing plants;
- 13) Coke oven batteries;
- 14) Sulfur recovery plants;
- 15) Carbon black plants (furnace process);
- 16) Primary lead smelters;
- 17) Fuel conversion plants;
- 18) Sintering plants;
- 19) Secondary metal production plants;
- 20) Chemical process plants;
- 21) Fossil-fuel boilers (or combination thereof) totaling more than 250 million Btu per hour heat input;
- 22) Petroleum storage and transfer units with a total storage capacity exceeding 300,000 barrels;
- 23) Taconite ore processing plants;
- 24) Glass fiber processing plants;
- 25) Charcoal production plants;
- 26) Fossil fuel-fired steam electric plants of more than 250 million Btu per hour heat input;
- 27) Any other stationary source categories ~~which was regulated as of August 7, 1980 by USEPA~~ which was regulated as of August 7, 1980 by USEPA by a standard promulgated under Section 111 or 112 of the Clean Air Act (42 U.S.C. 7411, 7412), but only with respect to those air pollutants that have been regulated for that category.

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- 28) Any other stationary source category designated by the USEPA by rule.
- (Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## Section 203.207 Major Modification of a Source

- a) Except as provided in Subsection (c) below, a physical change, or change in the method of operation of a major stationary source that would result in a significant net emissions increase of any pollutant for which the area is designated a nonattainment area, shall constitute a major modification of a source.
- b) Any net emissions increase that is significant for volatile organic ~~compounds~~ material or nitrogen oxides shall be considered significant for ozone.
- c) A physical change or change in the method of operation shall not include:
  - 1) Routine maintenance, repair, and replacement which does not constitute reconstruction pursuant to Section 203.206(c).
  - 2) Use of an alternative fuel or raw material by reason of any order under Sections 2(a) and (b) of the Energy Supply and Environmental Coordination Act of 1974 (15 U.S.C. 791), the Power Plant and Industrial Fuel Use Act of 1978 (42 U.S.C. 8301) (or any superseding legislation) or by reason of a natural gas curtailment plan pursuant to the Federal Power Act (16 U.S.C. 791, et seq.).
  - 3) Use of an alternative fuel by reason of an order or rule under Section 125 of the Clean Air Act (42 U.S.C. 7425).
  - 4) Use of an alternative fuel at a steam generating unit to the extent that the fuel is generated from municipal solid waste.
  - 5) Use of an alternative fuel or raw material by a stationary source which:

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A) Was capable of accommodating such alternative fuel or raw material before December 21, 1976, and which has continuously remained capable of accommodating such fuels or materials unless such change would be prohibited under any enforceable permit condition established after December 21, 1976, pursuant to 40 CFR 52.21, this Part, or 35 Ill. Adm. Code 201.142 or 201.143, or

B) Is approved for use under any permit issued pursuant to this Part or 35 Ill. Adm. Code 201.142 or 201.143.

6) An increase in the hours of operation or in the production rate, unless such change is prohibited under any enforceable permit condition which was established after December 21, 1976 pursuant to 40 CFR 52.21, this Part, or 35 Ill. Adm. Code 201.142 or 201.143.

7) Any change in ownership at a stationary source.

d) In areas classified as serious or severe nonattainment for ozone, beginning November 15, 1992, or such later date that an area is classified by the United States Environmental Protection Agency (USEPA) as a serious or severe nonattainment area for ozone, any physical change or change in the method of operation of a major stationary source which results in an increase in emissions of 25 tons per year or more of volatile organic material or nitrogen oxides from any discrete operation, unit, or other pollutant emitting activity at the source shall be considered a major modification unless:

1) The emissions and potential to emit emissions of such pollutant, i.e., volatile organic material or nitrogen oxides, are less than 100 tons per year, and

2) The owner or operator of the source elects to offset the increase by a greater reduction in emissions of such pollutant, i.e., volatile

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organic material or nitrogen oxides, from other operations, units, or activities within the source at an internal offset ratio of at least 1.3 to 1.

e) In areas classified as extreme nonattainment for ozone, beginning on the date that an area is classified by USEPA as an extreme nonattainment area for ozone, any physical change in or change in the method of operation of a major stationary source which results in any increase in emissions of volatile organic material or nitrogen oxides from a discrete operation, unit, or other pollutant emitting activity shall be considered a major modification.

(Source: Amended at 17 Ill. Reg. — 6973 —, effective April 30, 1993)

## Section 203.208 Net Emission Determination

A net emissions increase is the amount by which the sum of any increase in actual emissions from a particular physical change or change in method of operation at a source, and any other increases and decreases in actual emissions at the source that are contemporaneous with the particular change and are otherwise creditable, exceeds zero. The following steps determine whether the increase or decrease in emissions is available.

a) Except for increases or decreases in volatile organic material and nitrogen oxides emissions in serious and severe ozone nonattainment areas which are addressed in Section 203.209(b), an increase or decrease in actual emissions is contemporaneous only if it occurs between the date that an increase from a particular change occurs and the date five years before a timely and complete application is submitted for the particular change. It must also occur after either April 24, 1979, or the date the area is designated by the U.S. United States Environmental Protection Agency (USEPA) as a nonattainment area for the pollutant, whichever is more recent.

b) An increase or decrease in actual emissions is creditable:



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- 1) Only if there is not in effect for the source at the time the particular change occurs, a permit which relied on the same increase or decrease in actual emissions; and
- 2) Only to the extent the new and old levels differ.
- c) A decrease in actual emissions is creditable to the extent that:
  - 1) It is federally enforceable at and after the time that actual construction on the particular change begins;
  - 2) It has approximately the same qualitative significance for public health and welfare as that attributed to the increase from the particular change;
  - 3) The old level of actual emissions or the old level of allowable emissions, whichever is lower, and exceeds the new level of actual emissions; and
  - 4) It is demonstrated by the Agency not to have been previously relied on in issuing any permit pursuant to this part or 35 Ill. Adm. Code 201.142 or 201.143 or for demonstrating attainment or reasonable further progress in the nonattainment area which the particular change will impact.
- d) An increase that results from a physical change at a source occurs when the emissions unit on which construction occurred becomes operational and begins to emit a particular pollutant. Any replacement unit that requires shutdown becomes operational only after a shutdown period not to exceed 180 days.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## Section 203.209 Significant Emissions Determination

- a) A net emission increase in the pollutant emitted is significant if the rate of emission is equal to or in excess of the following:

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- 1a) Carbon monoxide: 100 tons per year (tpy)
- 2b) Nitrogen oxides: 40 tpy for a nonattainment area for nitrogen dioxide and 40 tpy for an ozone nonattainment area, except as provided in subsection (b) of this section
- 3e) Sulfur dioxide: 40 tpy
- 4d) Particulate matter measured as PM-10: 25 tpy
- 5e) Ozone: 40 tpy of volatile organic compounds material, except as provided in subsection (b) of this section
- 6f) Lead: 0.6 tpy
- b) For areas classified as serious or severe nonattainment for ozone, an increase in emissions of volatile organic material or nitrogen oxides shall be considered significant if the net emissions increase of such air pollutant from a stationary source located within such area exceeds 25 tons when aggregated with all other net increases in emissions from the source over any period of 5 consecutive calendar years which includes the calendar year in which such increase occurred. This provision shall become effective beginning November 15, 1992, or such later date that an area is classified as a serious or severe nonattainment area for ozone.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## SUBPART C: REQUIREMENTS FOR MAJOR STATIONARY SOURCES IN NONATTAINMENT AREAS

## Section 203.301 Lowest Achievable Emission Rate

- a) For any source, lowest achievable emission rate (LAER) will be the more stringent rate of emissions based on the following:
  - 1) The most stringent emission limitation which is contained in the implementation plan of any state for such class or category of stationary source,

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unless it is demonstrated that such limitation is not achievable; or

- 2) The most stringent emission limitation which is achieved in practice by such a class or category of stationary source. This limitation, when applied to a modification, means the lowest achievable emissions rate for the new or modified emissions units within the stationary source. In no event shall the application of this term permit a proposed new or modified stationary source to emit any pollutant in excess of the amount allowable under an applicable new source performance standard adopted by United States Environmental Protection Agency (USEPA) pursuant to Section 111 of the Clean Air Act and made applicable in Illinois pursuant to Section 9.1 of the Act.

- b) The owner or operator of a new major stationary source shall demonstrate that the control equipment and process measures applied to the source will produce LAER.

- c) The owner or operator of a major modification shall demonstrate that the control equipment and process measures applied to the major modification will produce LAER. This requirement applies to each emissions unit at which a net increase in emissions of the pollutant has occurred or would occur as a result of a physical change or change in the method of operation.

- d) The owner or operator shall provide a detailed showing that the proposed emission limitations constitute LAER. Such demonstration shall include:

- 1) A description of the manner in which the proposed emission limitation was selected, including a detailed listing of information resources,
- 2) Alternative emission limitations, and
- 3) Such other reasonable information as the Agency may request as necessary to determine whether the proposed emission limitation is LAER.

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- e) In areas classified as serious or severe nonattainment for ozone, for modifications which are major pursuant to the applicability provisions of Section 203.207(d) for volatile organic material and nitrogen oxide emissions, LAER shall apply except as provided as follows:

- 1) In the case of a stationary source which does not emit or have the potential to emit 100 tons per year or more of volatile organic material or nitrogen oxides, a requirement for Best Available Control Technology (BACT) as defined in Section 169 of the Clean Air Act (42 U.S.C. 7401 et seq.) substitutes for LAER. BACT shall be determined in accordance with policies and procedures published by the USEPA.

- 2) In the case of a stationary source which emits or has the potential to emit 100 tons per year or more of volatile organic material or nitrogen oxides, the requirements for LAER shall not apply if the owner or operator of the source elects to offset the increase by a greater reduction in emissions of such pollutant from other operations, units or activities within the source at an internal offset ratio of at least 1.3 to 1.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

Section 203.302 Maintenance of Reasonable Further Progress and Emission Offsets

- a) The owner or operator of a new major source or major modification shall provide emission offsets equal to or greater than the allowable emissions from the source or the net increase in emissions from the modification sufficient to allow the Agency to determine that the source or modification will not interfere with reasonable further progress as set forth in Section 173 of the Clean Air Act (42 U.S.C. 7401 et seq.).

- 1) For new major sources or major modifications in ozone nonattainment areas the ratio of total emission reductions provided by emission offsets



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for volatile organic material or nitrogen oxides to total increased emissions of such contaminants shall be at least as follows:

- A) 1.1 to 1 in areas classified as marginal;
- B) 1.15 to 1 in areas classified as moderate;
- C) 1.2 to 1 in areas classified as serious;
- D) 1.3 to 1 in areas classified as severe; and
- E) 1.5 to 1 in areas classified as extreme.

2) The offset requirement provided in subsection (1) above shall not be applicable in extreme areas to a modification of an existing source:

- A) if such modification consists of installation of equipment required to comply with the implementation plan or the Clean Air Act; or
- B) if the owner or operator of the source elects to offset the increase by a greater reduction in emissions of such pollutant from other discrete operations, units, or activities within the source at an internal offset ratio of at least 1.3 to 1.

- b) The Agency shall allow the use of all or some portion of the available growth margin to satisfy subsection (a) above if the owner or operator can present evidence that the possible sources of emission offsets were investigated, and none were available at that time and the new or modified major stationary source is located in a zone (within the nonattainment area) identified by United States Environmental Protection Agency, in consultation with the Secretary of Housing and Urban Development, as a zone to which economic development should be targeted.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

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## Section 203.303 Baseline and Emission Offsets Determination

- a) An emission offset must be obtained from a source in operation prior to the permit application for the new or modified source. Emission offsets must be effective prior to start-up of the new or modified source.

b) The emission offsets provided:

- 1) Must be of the same pollutant and further be of a type with approximately the same qualitative significance for public health and welfare as that attributed to the increase from a particular change;

- 2) Must, in the case of a shutdown, have occurred since April 24, 1979 or the date the area is designated by the USEPA as a nonattainment area for the pollutant, whichever is more recent, and the shutdown source is being replaced by a similar new source and must, in the case of a fuel combustion source, be based on the type of fuel being burned at the time the permit application is filed, and, if offset is to be produced by a future switch to a cleaner fuel, be accompanied by evidence that long-term supplies of the clean fuel are available and a commitment to a specified alternative control measure which would achieve the same degree of emission reduction if return of the dirtier fuel is proposed;

- 3) Must, in the case of a shutdown of a source or permanent curtailment of production or operating hours occurring on or after the date a permit application is filed for a new or modified source, have been made known to the affected work force;

- 4) Must, in the case of a past shutdown of a source or permanent curtailment of production or operating hours, have occurred since April 24, 1979, or the date the area is designated a nonattainment area for the pollutant, whichever is more recent, and, until the United States Environmental Protection Agency has approved the attainment demonstration and state trading or

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marketing rules for the relevant pollutant, the proposed new or modified source must be a replacement for the shutdown or curtailment;

- 54) Must be federally enforceable by permit;
- 65) Must not have been previously relied on, as demonstrated by the Agency, in issuing any permit pursuant to 35 Ill. Adm. Code 201.142 or 201.143 or this Part, or for demonstrating attainment or reasonable further progress.
- c) The baselines for determining emission offsets are as follows:
- 1) Except as provided in subsection (2), the baseline for determining the extent to which emission reductions are creditable as offsets shall be the actual emissions of the source from which the offset is to be obtained, to the extent they are within any applicable emissions limitations of this Chapter or the Act or any applicable standards adopted by USEPA pursuant to Section 111 and 112 of the Clean Air Act, and made applicable in Illinois pursuant to Section 9.1 of the Environmental Protection Act (Ill. Rev. Stat. 1991 ch. 111 1/2, par. 1009.1) [415 ILCS 5/9.1].

- 2) If the demonstration of reasonable further progress and attainment of ambient air quality standards approved by USEPA pursuant to Section 110(a)(2) or 110(a)(3) of the Clean Air Act is based on the applicable emission limitations of this Chapter or the Act or any applicable standards adopted by USEPA pursuant to Section 111 and 112 of the Clean Air Act and made applicable in Illinois pursuant to Section 9.1 of the Environmental Protection Act for sources within an area, and the source from which the offset is to be obtained is subject to such limitations, the baseline for offsets shall be the lesser of such limitation or the potential to emit of the source.

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- d) The location of sources providing the emission offsets+reductions to fulfill the offset requirements of this Section:

- 1) Must, for particulate matter, sulfur dioxide and carbon monoxide, be such that, relative to the site of the proposed new or modified source, the location of the offset, together with its effective stack height, ensures a positive net air quality benefit. This shall be demonstrated by atmospheric simulation modeling, unless the sources providing the offset are on the same premises or in the immediate vicinity of the new or modified source and the pollutants disperse from substantially the same effective stack height. In determining effective stack height, credit shall not be given for dispersion enhancement techniques. The owner or operator of a proposed new or modified source shall perform the analysis to demonstrate the acceptability of the location of an offset, if the Agency declines to make such analysis. Effective stack height means actual stack height plus plume rise. Where actual stack height exceeds good engineering practices, as determined pursuant to 40 CFR 51.100 (1987) (no future amendments or editions are included), the creditable stack height shall be used. Must be achieved in the same nonattainment area as the increase being offset, except as provided as follows:
- A) An owner or operator may obtain the necessary emission reductions from another nonattainment area where such other area has an equal or higher nonattainment classification than the area in which the source is located, and
- B) The emission reductions from such other area contribute to a violation of the national ambient air quality standard in the nonattainment area in which the new or modified source is located.



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- 2) ~~Must, for nitrogen oxides, be in the general vicinity of the proposed new or modified source. Must, for particulate matter, sulfur dioxide and carbon monoxide, be such that, relative to the site of the proposed new or modified source, the location of the offset, together with its effective stack height, ensures a positive net air quality benefit. This shall be demonstrated by atmospheric simulation modeling. Unless the sources providing the offset are on the same premises or in the immediate vicinity of the new or modified source and the pollutants disperse from substantially the same effective stack height. In determining effective stack height, credit shall not be given for dispersion enhancement techniques. The owner or operator of a proposed new or modified source shall perform the analysis to demonstrate the acceptability of the location of an offset, if the Agency declines to make such analysis. Effective stack height means actual stack height plus plume rise. Where actual stack height exceeds good engineering practices, as determined pursuant to 40 CFR 51.100 (1987) (no future amendments or editions are included), the creditable stack height shall be used.~~

- 3) ~~Must, for volatile organic compounds, be in the broad vicinity of the proposed new or modified source; that is, offsets must be obtained from within the Air Quality Control Region of the new or modified source, or from other areas which may be contributing to the ozone problem at the site of the new or modified source.~~

- e) Replacement of one volatile organic compound material with another of lesser reactivity does not constitute an emission reduction.

- f) Emission reductions otherwise required by the Clean Air Act (42 U.S.C. 7401 et seq.) shall not be creditable for purposes of any such offset requirement. Incidental emission reductions which are not otherwise

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required by the Clean Air Act shall be creditable as emission reductions for such purposes if such emissions reductions meet the requirements of this Subpart.

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## Section 203.306 Analysis of Alternatives

~~For emission of volatile organic compounds or carbon monoxide, the owner or operator shall demonstrate that benefits of the new major source or major modification significantly outweigh the environmental and social costs imposed as a result of its location, construction, or modification, based upon an analysis of alternative sites, sizes, production processes and environmental control techniques for such proposed source.~~

(Source: Amended at 17 Ill. Reg. 6973, effective April 30, 1993)

## SUBPART H: OFFSETS FOR EMISSION INCREASES FROM ROCKET ENGINES AND MOTOR FIRING

## Section 203.801 Offsetting by Alternative or Innovative Means

A source may offset, by alternative or innovative means, emission increases from rocket engine and motor firing, and cleaning related to such firing, at an existing or modified major source that tests rocket engines or motors under the following conditions:

- a) Any modification proposed is solely for the purpose of expanding the testing of rocket engines or motors at an existing source that is permitted to test such engines on November 15, 1990:
- b) The source demonstrates to the satisfaction of the Agency that it has used all reasonable means to obtain and utilize offsets, as determined on an annual basis, for the emissions increases beyond allowable levels, that all available offsets are being used, and that sufficient offsets are not available to the source;

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- c) The source has obtained a written finding from the Department of Defense, Department of Transportation, National Aeronautics and Space Administration or other appropriate Federal agency, that the testing of rocket motors or engines at the facility is required for a program essential to the national security; and
- d) The source will comply with an alternative measure, imposed by the Agency or Board, designed to offset any emission increases beyond permitted levels not directly offset by the source.

(Source: Added at 17 Ill. Reg. 6973, effective April 30, 1993)

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- 1) Heading of the Part: Medical Payment
- 2) Code Citation: 89 Ill. Adm. Code 140
- 3) Section Number: Adopted Action:  
140.648 Amendment
- 4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, par. 12-13)[305 ILCS 5/12-13]
- 5) Effective Date of Amendments: May 17, 1993
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Do these Amendments contain incorporations by reference? No
- 8) Date Filed in Agency's Principal Office: May 17, 1993
- 9) Notice of Proposal Published in Illinois Register:  
November 13, 1992 (16 Ill. Reg. 17209)
- 10) Has JCAR issued a Statement of Objections to these Adopted Amendments? No
- 11) Differences between proposal and final version: The following changes have been made in the proposed amendments.
- The third sentence of subsection (b) has been revised to read:
- The four determinants will be reviewed and validated according to information provided in the most recent Inspection of Care (IOC) conducted by Department surveillance staff in a long term care (LTC) facility (nursing facility or ICF/MR).
- In subsection (c)(1)(A)(i), "binet" has been changed to "Binet" and "regulation has been changed to "Regulation".
- In the second sentence of subsection (c)(1)(A)(ii), "(OMRP)" has been changed to "(QMRP)", and the cross reference regarding "Section 144.275" has been changed to "89 Ill Adm. Code 144.275(b)(1)".
- The cross reference at the end of subsection (c)(1)(A)(iii) has been revised to read, "89 Ill. Adm. Code 144. Table D and 144. Table E".
- In subsection (c)(1)(B), "1.8" as proposed, has been changed to "1.08".



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The last sentence in subsection (c)(1)(B)(3) has been changed to read:

Identification and validation of an individual's need for either or both categories of Specialized Care will be made during the annual IOC of the LTC facility where the individual resides.

Subsection (c)(3)(B) has been revised to read:

B) The reimbursement amount for Specialized Care is determined according to the calculation method in subsection (c)(1)(B) above.

In subsection (c)(4), "OMRP" has been changed to "QMRP", and "Specialized care" has been changed to "Specialized Care".

The last line of subsection (c)(5) has been revised to read, "... (see subsection (c)(1), (2), (3) and (4) above)."

The second sentence in subsection (d) has been revised to read:

Transportation is the conveyance of clients from the LTC facility to the DT site, and is the responsibility of the provider of the DT program services.

The last sentence in subsection (d) has been revised to read:

Clients who require special transportation are identified according to their Specialized Care service levels, which are verified during the IOCs of their residences (LTC facilities).

Subsection (e)(1) has been revised to read:

1) The total per diem for each client is the sum of the Program Component, subsection (c)(5) above and the Agency Component, subsection (d) above.

The second sentence in subsection (f) has been changed to read:

If a LTC facility initiates such an appeal without the concurrence of the affected DT program, the appeal will not be honored.

The first three sentences in subsection (g) have been revised to read:

The Department shall make an advance payment for DT services to a LTC facility that contracts for such services with a certified DT program. The amount of the advance payment shall be equal to the unadjusted reimbursement the facility would receive for two months of service for the number of clients enrolled in DT. The LTC facility

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shall use this advance payment to provide advance payment to the DT program serving its residents in accordance with Section 140.646(b).

The first sentence in subsection (g)(3) has been revised to read:

The LTC facility shall submit a written request for a two-month advance payment to the Bureau of Disability Services.

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will these Amendments replace Emergency Amendments currently in effect? No

14) Are there any Amendments pending on this Part? No

15) Summary and Purpose of Amendments: These amendments modify terminology which is used in the calculation of reimbursement levels for developmental training (DT) services. These changes are necessary according to a finding of the 1990/1991 Financial and Compliance Audit for the period ending June 30, 1991, which states that the Department's DT rate calculations for FY'91 were not in compliance with Section 140.648.

Section 140.648 indicated that one of the rate calculation factors is a divisor of 365 days. However, the Department uses a divisor of 240 days, since DT program services are provided on approximately 240 days per year. Therefore, changes have been made to eliminate the reference to 365 days from the rule. The new reference, "annual client days," means the actual days of DT services.

This discrepancy between actual rule language and the rate calculation methodology used by the Department, has not resulted in any reimbursement shortfall for providers.

Additional changes have been made in Section 140.648 to correct technical errors.

Implementation of these proposed amendments will not result in any additional expenditures by the Department.

16) Information and questions regarding these Adopted Amendments shall be directed to:

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Since the Department has calculated DT rates on the basis of approximately 240 DT service days per year, rather than the 365 days specified in the rule, the Department's annual expenditures for DT services will not change as a result of these rule changes which eliminate reference to 365 days and add "annual client days." However, it should be noted that if DT rate calculations had been based upon the methodology in Section 140.648 prior to the adoption of these amendments, a rate calculated with the specified divisor of 365 would have then been "annualized" according to the actual days of DT services delivery, and would be the same as the rate calculated with a divisor of 240 days. The current annual aggregate spending by the Department for DT services of approximately \$56.3 million will not be changed as a result of these amendments.

Any interested persons may review these amendments at the Department of Public Aid's local offices located in each county (except Cook County). In Cook County, the amendments may be reviewed at the Office of the Director, Illinois Department of Public Aid, 624 South Michigan Avenue, 13th Floor, Chicago, Illinois. The amendments may be reviewed at all offices Monday through Friday from 8:30 A.M. until 5:00 P.M. These copies of the amendments are being made available for review in accordance with federal requirements at 42 CFR 447.205.

The full text of the Adopted Amendments begins on the next page:

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MEDICAL PAYMENT

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AUTHORITY: Implementing Article III of the Illinois Health Finance Reform Act (Ill. Rev. Stat. 1991, ch. 111 1/2, par. 6503-1 et seq.) [20 ILCS 2215/3-1 et seq.] and implementing and authorized by Articles III, IV, V, VI, VII and Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 3-1 et seq., 4-1 et seq., 5-1 et seq., 6-1 et seq., 7-1 et seq., and 12-13) [305 ILCS 5/3-1 et seq., 5/4-1 et seq., 5/5-1 et seq., 5/6-1 et seq., 5/7-1 et seq., and 5/12-13]

SOURCE: Adopted at 3 Ill. Reg. 24, p. 166, effective June 10, 1979; rule repealed and new rule adopted at 6 Ill. Reg. 8374, effective July 6, 1982; emergency amendment at 6 Ill. Reg. 8508, effective July 6, 1982, for a maximum of 150 days; amended at 7 Ill. Reg. 681, effective December 30, 1982; amended at 7 Ill. Reg. 7956, effective July 1, 1983; amended at 7 Ill. Reg. 8308, effective July 1, 1983; amended at 7 Ill. Reg. 8271, effective July 5, 1983; emergency amendment at 7 Ill. Reg. 8354, effective July 5, 1983, for a maximum of 150 days; amended at 7 Ill. Reg. 8540, effective July 15, 1983; amended at 7 Ill. Reg. 9382, effective July 22, 1983; amended at 7 Ill. Reg. 12868, effective September 20, 1983; peremptory amendment at 7 Ill. Reg. 15047, effective October 31, 1983; amended at 7 Ill. Reg. 17358, effective December 21, 1983; amended at 8 Ill. Reg. 254, effective December 21, 1983; emergency amendment at 8 Ill. Reg. 580, effective January 1, 1984, for a maximum of 150 days; recodified at 8 Ill. Reg. 2483; amended at 8 Ill. Reg. 3012, effective February 22, 1984; amended at 8 Ill. Reg. 5262, effective April 9, 1984; amended at 8 Ill. Reg. 6785, effective April 27, 1984; amended at 8 Ill. Reg. 6983, effective May 9, 1984; amended at 8 Ill. Reg. 7258, effective May 16, 1984; emergency amendment at 8 Ill. Reg. 7910, effective May 22, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 7910, effective June 1, 1984; amended at 8 Ill. Reg. 10032, effective June 18, 1984; emergency amendment at 8 Ill. Reg. 10062, effective June 20, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 13343, effective July 17, 1984; amended at 8 Ill. Reg. 13779, effective July 24, 1984; Sections 140.72 and 140.73 recodified to 89 Ill. Adm. Code 141 at 8 Ill. Reg. 16354; amended (by adding sections being codified with no substantive change) at 8 Ill. Reg. 17899; peremptory amendment at 8 Ill. Reg. 18151, effective September 18, 1984; amended at 8 Ill. Reg. 21629, effective October 19, 1984; peremptory amendment at 8 Ill. Reg. 21677, effective October 24, 1984; amended at 8 Ill. Reg. 22097, effective October 24, 1984; peremptory amendment at 8 Ill. Reg. 22155, effective October 29, 1984; amended at 8 Ill. Reg. 23218, effective November 20, 1984; emergency amendment at 8 Ill. Reg. 23721, effective November 21, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 25067, effective December 19, 1984; emergency amendment at 9 Ill. Reg. 407, effective January 1, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 2697, effective February 22, 1985; amended at 9



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Ill. Reg. 6235, effective April 19, 1985; amended at 9 Ill. Reg. 8677, effective May 28, 1985; amended at 9 Ill. Reg. 9564, effective June 5, 1985; amended at 9 Ill. Reg. 10025, effective June 26, 1985; emergency amendment at 9 Ill. Reg. 11403, effective June 27, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 11357, effective June 28, 1985; amended at 9 Ill. Reg. 12000, effective July 24, 1985; amended at 9 Ill. Reg. 12306, effective August 5, 1985; amended at 9 Ill. Reg. 13998, effective September 3, 1985; amended at 9 Ill. Reg. 14684, effective September 13, 1985; amended at 9 Ill. Reg. 15503, effective October 4, 1985; amended at 9 Ill. Reg. 16312, effective October 11, 1985; amended at 9 Ill. Reg. 19138, effective December 2, 1985; amended at 9 Ill. Reg. 19737, effective December 9, 1985; amended at 10 Ill. Reg. 238, effective December 27, 1985; emergency amendment at 10 Ill. Reg. 798, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 672, effective January 6, 1986; amended at 10 Ill. Reg. 1206, effective January 13, 1986; amended at 10 Ill. Reg. 3041, effective January 24, 1986; amended at 10 Ill. Reg. 6981, effective April 16, 1986; amended at 10 Ill. Reg. 7825, effective April 30, 1986; amended at 10 Ill. Reg. 8128, effective May 7, 1986; emergency amendment at 10 Ill. Reg. 8912, effective May 13, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 11440, effective June 20, 1986; amended at 10 Ill. Reg. 14714, effective August 27, 1986; amended at 10 Ill. Reg. 15211, effective September 12, 1986; emergency amendment at 10 Ill. Reg. 16729, effective September 18, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 18808, effective October 24, 1986; amended at 10 Ill. Reg. 19742, effective November 12, 1986; amended at 10 Ill. Reg. 21784, effective December 15, 1986; amended at 11 Ill. Reg. 698, effective December 19, 1986; amended at 11 Ill. Reg. 1418, effective December 31, 1986; amended at 11 Ill. Reg. 2323, effective January 16, 1987; amended at 11 Ill. Reg. 4002, effective February 25, 1987; Section 140.71 recodified to 89 Ill. Adm. Code 141 at 11 Ill. Reg. 4302; amended at 11 Ill. Reg. 4303, effective March 6, 1987; amended at 11 Ill. Reg. 7664, effective April 15, 1987; emergency amendment at 11 Ill. Reg. 9342, effective April 20, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 9169, effective April 28, 1987; amended at 11 Ill. Reg. 10903, effective June 1, 1987; amended at 11 Ill. Reg. 11528, effective June 22, 1987; amended at 11 Ill. Reg. 12011, effective June 30, 1987; amended at 11 Ill. Reg. 12290, effective July 6, 1987; amended at 11 Ill. Reg. 14048, effective August 14, 1987; amended at 11 Ill. Reg. 14771, effective August 25, 1987; amended at 11 Ill. Reg. 16758, effective September 28, 1987; amended at 11 Ill. Reg. 17295, effective September 30, 1987; amended at 11 Ill. Reg. 18596, effective October 27, 1987; amended at 11 Ill. Reg. 20909, effective December 14, 1987; amended at 12 Ill. Reg. 916, effective January 1, 1988; emergency amendment at 12 Ill. Reg. 1960, effective January 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 5427, effective March 15, 1988; amended at 12 Ill. Reg. 6246, effective March 16, 1988; amended at 12 Ill. Reg. 6728, effective March 22, 1988; Sections 140.900 thru 140.912 and 140.913, effective March 22, 1988; amended at 12 Ill. Reg. 6956, effective April 5, 1988; amended at 12 Ill. Reg. 6927, effective April 5, 1988; Sections 140.940 thru 140.972 recodified to 89 Ill. Adm. Code 149.5 thru 149.325 at 12 Ill. Reg. 7401; amended at 12 Ill.

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Reg. 7695, effective April 21, 1988; amended at 12 Ill. Reg. 10497, effective June 3, 1988; amended at 12 Ill. Reg. 10717, effective June 14, 1988; emergency amendment at 12 Ill. Reg. 11868, effective July 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 12509, effective July 15, 1988; amended at 12 Ill. Reg. 14271, effective August 29, 1988; emergency amendment at 12 Ill. Reg. 16921, effective September 28, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 16738, effective October 5, 1988; amended at 12 Ill. Reg. 17879, effective October 24, 1988; amended at 12 Ill. Reg. 18198, effective November 4, 1988; amended at 12 Ill. Reg. 19396, effective November 6, 1988; amended at 12 Ill. Reg. 19734, effective November 15, 1988; amended at 13 Ill. Reg. 125, effective January 1, 1989; amended at 13 Ill. Reg. 2475, effective February 14, 1989; amended at 13 Ill. Reg. 3069, effective February 28, 1989; amended at 13 Ill. Reg. 3351, effective March 6, 1989; amended at 13 Ill. Reg. 3917, effective March 17, 1989; amended at 13 Ill. Reg. 5115, effective April 3, 1989; amended at 13 Ill. Reg. 5718, effective April 10, 1989; Sections 140.850 thru 140.896 recodified to 89 Ill. Adm. Code 146.5 thru 146.225 at 13 Ill. Reg. 7040; amended at 13 Ill. Reg. 7025, effective April 24, 1989; amended at 13 Ill. Reg. 7786, effective May 20, 1989; Sections 140.94 thru 140.398 recodified to 89 Ill. Adm. Code 148.10 thru 148.390 at 13 Ill. Reg. 9572; emergency amendment at 13 Ill. Reg. 10377, effective July 1, 1989, for a maximum of 150 days; emergency expired November 28, 1989; amended at 13 Ill. Reg. 11516, effective July 3, 1989; amended at 13 Ill. Reg. 12119, effective July 7, 1989; Section 140.110 recodified to 89 Ill. Adm. Code 148.120 at 13 Ill. Reg. 12118; amended at 13 Ill. Reg. 12562, effective July 17, 1989; amended at 13 Ill. Reg. 14391, effective August 31, 1989; emergency amendment at 13 Ill. Reg. 15473, effective September 12, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 16992, effective October 16, 1989; amended at 14 Ill. Reg. 190, effective December 21, 1989; amended at 14 Ill. Reg. 2564, effective February 9, 1990; emergency amendment at 14 Ill. Reg. 3241, effective February 14, 1990, for a maximum of 150 days; emergency expired July 14, 1990; amended at 14 Ill. Reg. 4543, effective March 12, 1990; emergency amendment at 14 Ill. Reg. 4577, effective March 6, 1990, for a maximum of 150 days; emergency expired August 3, 1990; emergency amendment at 14 Ill. Reg. 5575, effective April 1, 1990, for a maximum of 150 days; emergency expired August 29, 1990; emergency amendment at 14 Ill. Reg. 5865, effective April 3, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 7141, effective April 27, 1990; emergency amendment at 14 Ill. Reg. 7249, effective April 27, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 10062, effective June 12, 1990; amended at 14 Ill. Reg. 10409, effective June 19, 1990; emergency amendment at 14 Ill. Reg. 12082, effective July 5, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 13262, effective August 6, 1990; emergency amendment at 14 Ill. Reg. 14184, effective August 16, 1990, for a maximum of 150 days; emergency amendment at 14 Ill. Reg. 14570, effective August 22, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14826, effective August 31, 1990; amended at 14 Ill. Reg. 15366, effective September 12, 1990; amended at 14 Ill. Reg. 15981, effective September 21, 1990; amended at 14 Ill. Reg. 17279, effective October 12, 1990; amended at 14 Ill. Reg. 18057, effective October 22, 1990; amended at 14 Ill. Reg. 18508,

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effective October 30, 1990; amended at 14 Ill. Reg. 18813, effective November 6, 1990; amended at 14 Ill. Reg. 20478, effective December 7, 1990; amended at 14 Ill. Reg. 20729, effective December 12, 1990; amended at 15 Ill. Reg. 298, effective December 28, 1990; emergency amendment at 15 Ill. Reg. 592, effective January 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 1051, effective January 18, 1991; Section 140.569 withdrawn at 15 Ill. Reg. 1174; amended at 15 Ill. Reg. 6220, effective April 18, 1991; amended at 15 Ill. Reg. 6534, effective April 30, 1991; amended at 15 Ill. Reg. 8264, effective May 23, 1991; amended at 15 Ill. Reg. 8972, effective June 17, 1991; amended at 15 Ill. Reg. 10114, effective June 21, 1991; amended at 15 Ill. Reg. 10468, effective July 1, 1991; amended at 15 Ill. Reg. 11176, effective August 1, 1991; emergency amendment at 15 Ill. Reg. 11515, effective July 25, 1991, for a maximum of 150 days; emergency expired December 22, 1991; emergency amendment at 15 Ill. Reg. 12919, effective August 15, 1991, for a maximum of 150 days; emergency expired January 12, 1992; emergency amendment at 15 Ill. Reg. 16366, effective October 22, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 17318, effective November 18, 1991; amended at 15 Ill. Reg. 17733, effective November 22, 1991; emergency amendment at 16 Ill. Reg. 300, effective December 20, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 174, effective December 24, 1991; amended at 16 Ill. Reg. 1877, effective January 24, 1992; amended at 16 Ill. Reg. 3552, effective February 28, 1992; amended at 16 Ill. Reg. 4006, effective March 6, 1992; amended at 16 Ill. Reg. 6408, effective March 20, 1992; amended at 16 Ill. Reg. 6849, effective April 7, 1992; amended at 16 Ill. Reg. 7017, effective April 17, 1992; amended at 16 Ill. Reg. 10050, effective June 5, 1992; amended at 16 Ill. Reg. 11174, effective June 26, 1992; expedited correction at 16 Ill. Reg. 11348, effective March 20, 1992; emergency amendment at 16 Ill. Reg. 11947, effective July 10, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 12186, effective July 24, 1992; emergency amendment at 16 Ill. Reg. 13337, effective August 14, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 15109, effective September 21, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 15561, effective September 30, 1992; amended at 16 Ill. Reg. 17302, effective November 2, 1992; emergency amendment at 16 Ill. Reg. 18097, effective November 17, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 19146, effective December 1, 1992; amended at 16 Ill. Reg. 19879, effective December 7, 1992; amended at 17 Ill. Reg. 837, effective January 11, 1993; amended at 17 Ill. Reg. 1112, effective January 15, 1993; amended at 17 Ill. Reg. 2290, effective February 15, 1993; amended at 17 Ill. Reg. 2951, effective February 17, 1993; amended at 17 Ill. Reg. 3421, effective February 19, 1993; amended at 17 Ill. Reg. 6196, effective April 5, 1993; amended at 17 Ill. Reg. 6839, effective April 21, 1993; amended at 17 Ill. Reg. 7004, effective May 17, 1993.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

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## SUBPART E: GROUP CARE

Section 140.648 Determination of the Amount of Reimbursement for Developmental Training (DT) Programs

- a) A DT program which is certified by the Department of Mental Health and Developmental Disabilities (DMHDD) shall be reimbursed for active treatment services delivered on or after January 1, 1990, to eligible participants.
- b) The total rate shall be comprised of a Program Component and an Agency Component. Reimbursement levels for the Program Component shall be derived from four determinants which, in combination, shall result in the total Program per diem amount. The four determinants will be reviewed and validated according to information provided in the most recent Facility Inspection of Care (IOC) conducted by Department surveillance staff in a long term care (LTC) facility (nursing facility or ICF/MR). Where dollar, wage or salary amounts are used, respective amounts shall be inflated to the fiscal year for which reimbursement shall be made.

- c) Program Component. The four determinants which result in the total Program Component per diem are:

- 1) Direct Services - DT agencies shall be in compliance with the Health Care Financing Administration's (HCFA) minimum average daily staffing standards (42 CFR 442.430 (1990)) relative to client population according to each individual's overall level of functioning. In order to meet and exceed the staffing standards set by HCFA and to assure adequate reimbursement for the delivery of active treatment services, the Department shall base reimbursement for direct service staff at the following per shift ratios:

Overall Level of Functioning	FTE*Staff:Client Ratio
Mild	1:10
Moderate	1:8
Severe-Profound	1:5

\*FTE = Full Time Equivalent

- A) Determination of levels of functioning of clients with mental retardation and related conditions, in accordance with the definition of the American Association of Mental Retardation (mental retardation refers to significantly subaverage general intellectual functioning existing



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## Section 140.648(c)(1)(A) (continued)

concurrently with deficits in adaptive behavior and manifested during the developmental period), shall include both:

- i) an assessment of intellectual functioning as measured by a standardized, full scale, individual intelligence test such as the Stanford Binet Binet and WAIS-R. Such an assessment shall be administered by a psychologist who is registered in Illinois under the Illinois Psychological Act (Illinois Department of Professional Regulation Regulation); and
- ii) an assessment of adaptive behaviors using a nationally standardized, Department approved assessment instrument, such as the Scales of Independent Behavior (SIB), or the Inventory For Client and Agency Planning (ICAP). Such an assessment instrument shall be utilized by at least one Qualified Mental Retardation Professional (QMRP QMRP) (Section 89 Ill. Adm. Code 144.275 (b)(1) and 42 CFR 483.430 (1989)) to evaluate each client's functional skills and adaptive behaviors. The Scales of Independent Behavior and the Inventory for Client and Agency Planning are published by, and available from, DLM Teaching Resources, 1 DLM Park, Allen, Texas 75002 (1-800-527-4747). The 1986 edition is incorporated and no later amendments or editions are included.

- iii) The final determination of each client's overall level of functioning employs both the assessment of intellectual functioning and the assessment of adaptive behaviors, and will be made according to the criteria set forth in 89 Ill. Adm. Code 144. Table D and 89-111-Adm.-Code 144. Table E.

B) Reimbursement for direct services is calculated by: determining the number of clients within each level of mental retardation; dividing each number by the client component of the staff; client ratio; summing these quotients; multiplying the sum by the aide hourly wage factor and then by 2080 (52 weeks times 40 hours per week); then then multiply by 1.08 (vacation and sick time factor) to obtain a total annual direct service cost; and dividing this total by 365-days-and-then-by-the-number-of individuals the annual client days to obtain the amount for direct services per client per day. For the calculation

## Section 140.648(c)(1)(B) (continued)

method and an example, see 89 Ill. Adm. Code 144.275(a)(4)(B) 144.275(a)(1)(C)(i).

- 2) Qualified Mental Retardation Professional - The supervisor of active treatment services in the developmental training environment is the QMRP. To determine the reimbursement amount for QMRP supervisory staff, assume that a full-time QMRP is required for every 30 individuals who are certified for ICF/MR services. Reimbursement for QMRP services is calculated as follows: the number of QMRPs shall be obtained by dividing the number of clients in the DT program by 30; the obtained number of QMRPs is multiplied by the hourly wage factor and then by 2080 (52 weeks times 40 hours per week); and then multiply by 1.08 (vacation and sick time factor); the product is divided by 365-and-then-by-the-number-of-individuals the annual client days.
- 3) Specialized Care - An amount shall be paid for clients who are in need of Specialized Care for Behavior Development Programs and/or Health and Sensory Disabilities. Complete descriptions of Specialized Care are found in 89 Ill. Adm. Code 144.125 and 144.150. Identification and validation of an individual's need for either or both categories of Specialized Care will be made during the annual IOC of the ICF/MR-SMF-er-ICF LTC facility where the individual resides.

- A) In each category of Specialized Care, there are three levels of services. The service level for each client meeting the criteria of more than one service level in a category of Specialized Care shall be determined according to the one level which shall result in the greatest reimbursement amount. Reimbursement for the three levels is determined on the basis of:
  - i) Level I - .50 hours of Direct Service per service day.
  - ii) Level II - 1.0 hours of Direct Service per service day.
  - iii) Level III - 2.0 hours of Direct Service per service day. Reimbursement for clients who qualify for Level III in the category of Health and Sensory Disabilities is also made for 3.0 hours of licensed nurse time, at a ratio of 1:30 per service day.
- B) The reimbursement amount for Specialized Care is determined according to the calculation method in subsection (c)(1)(B) above.

## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

## Section 140.648(c) (continued)

4) Related Program Costs - These costs include program materials, equipment, consultants and similar items necessary for the individual's DT program. The amount paid per client per day is determined as follows: Add the amounts calculated for Direct Services, QMRP QMRP and Specialized care Care, and multiply this sum by the Developmental Training Regional Adjuster. The Regional Adjuster for DT programs in Health Service Areas (HSA) 6, 7 and 8 is 1.2; for all other HSAs, the Regional Adjuster is 1.0. The product is then multiplied by .10.

5) Total Program Component Per Diem - The total Program Component rate shall be the sum of the amounts for the four determinants (see subsection (c)(1), (2), (3) and (4) above).

d) Agency Component. The Agency Component per diem will be a flat rate for costs of capital, support and transportation. Transportation is the conveyance of clients from the ~~residential-or-long-term-care LTC~~ facility to the DT site, and is the responsibility of the provider of the DT program services. For clients who have special transportation needs, such as vehicles modified for wheel chairs and positioning equipment, an upward adjustment shall be made to the Agency Component per diem. Clients who require special transportation are identified according to their Specialized Care service levels, which are verified during the IOCs of their residences (LTC facilities).

e) Total Per Diem Rate

1)A) The total per diem for each client is the sum of the Program Component, subsection (c)(5) above and the Agency Component, subsection (d) above.

2)B) The per diem rate for a DT program, based on IOC information, is the mean of per diems for eligible and enrolled clients.

f) The DT program may appeal for redetermination of the monthly rate established by the Department within 30 days after receiving notification of the rate by submitting an application to the IDPA. If a ~~long-term-care-or-residential LTC~~ facility initiates such an appeal without the concurrence of the affected DT program, the appeal will not be honored. The application must identify the basis for the appeal and provide all necessary documentation to explain and justify the basis.

g) The Department shall make an advance payment for DT services to a LTC facility that contracts for such services with a certified DT

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## Section 140.648(g) (continued)

~~Program~~ program. The amount of the advance payment shall be equal to the unadjusted reimbursement the facility would receive for two months of service for the number of ~~residents~~ clients enrolled in DT. The LTC facility shall use this advance payment to provide advance payment to the DT program serving its ~~residents~~ residents in accordance with Section 140.646(b). Facilities eligible to receive an advance payment must contract with a certified DT program which meets one of the following criteria:

- 1) The DT agency is a newly certified program, or
- 2) The DT agency experiences a significant increase in enrollment which results in:
  - A) a 20% client enrollment within one month, or
  - B) increased costs due to the need for a new setting.
- 3) The LTC ~~or-residential~~ facility shall submit a written request for a two-month advance payment to the Bureau of Developmental Disability Services. The letter shall state the reason for the advance, the clients involved (include the Public Aid ID numbers), and the DT rate of each client. The Department shall begin recovering the payment three months after the advance is issued. The recoupment shall be made in six equal installments via credit applied to the following six months of service. In the event that the facility terminates its contract for DT services before the last month of recoupment, the Department shall recover the entire amount of the advance payment in the month of contract termination, from facility claims processed by the Department. If the amount of such claims is insufficient for recovery of the advance payment balance due, or if such claims have been processed by the Department's payment system prior to contract termination, the advance payment balance shall become immediately due upon contract termination, payable by check to the Illinois Department of Public Aid.

(Source: Amended at 17 Ill. Reg. 7004, effective May 17, 1993)



## DEPARTMENT OF PUBLIC AID

## NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Practice in Administrative Hearings

2) Code Citation: 89 Ill. Adm. Code 104

3) Section Number: Adopted Action:  
104.216 Amendment

4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, par. 12-13) [305 ILCS 5/12-13] and Public Act 87-861, effective July 8, 1992

5) Effective Date of Amendments: April 30, 1993

6) Does this rulemaking contain an automatic repeal date? No

7) Do these Amendments contain incorporations by reference? No

8) Date Filed in Agency's Principal Office: April 30, 1993

9) Notice of Proposal Published in Illinois Register:

January 15, 1993 (17 Ill. Reg. 540)

10) Has JCAR issued a Statement of Objections to these Adopted Amendments? No

11) Differences between proposal and final version: There are no differences between the proposed amendments and the final version.

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will these Amendments replace Emergency Amendments currently in effect?  
Yes

14) Are there any Amendments pending on this Part? No

15) Summary and Purpose of Amendments: Amendments were filed to eliminate the requirement for pre-hearing conferences in cases involving Department actions to initiate collections of provider assessment taxes under the Medicaid Revenue Act (Public Act 87-861). Under this Act, the collecting of provider assessment taxes has begun and hearings will be necessary to capture unpaid provider assessment taxes.

Current language in Section 104.216 of agency hearing rules requires the Department to schedule a pre-hearing conference upon receipt of a request for a hearing regarding the Department's intent to recover money. Pre-hearing conferences are inconsistent with the hearing provisions

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## NOTICE OF ADOPTED AMENDMENTS

included in the Medicaid Revenue Act, which direct the Department to "...collect the assessments, interest, and penalty assessments imposed under this Article, using procedures employed in its administration...in a manner similar to that...pursuant to the Retailers' Occupation Tax Act ("ROTA"). Elimination of the requirement for pre-hearing conferences will allow the Department to expeditiously conduct hearings regarding provider assessment taxes, and comply with the provisions of Public Act 87-861.

16) Information and questions regarding these Adopted Amendments shall be directed to:

Name: Joanne Jones  
Address: Bureau of Rules and Regulations  
Illinois Department of Public Aid  
100 South Grand Avenue East, Third Floor  
Springfield, Illinois 62762  
Telephone: (217) 524-3215

The full text of the Adopted Amendments begins on the next page:

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## NOTICE OF ADOPTED AMENDMENTS

## NOTICE OF ADOPTED AMENDMENTS

TITLE 89: SOCIAL SERVICES  
CHAPTER I: DEPARTMENT OF PUBLIC AID  
SUBCHAPTER a: GENERAL PROVISIONS

## PART 104

## PRACTICE IN ADMINISTRATIVE HEARINGS

## SUBPART A: ASSISTANCE APPEALS

## Section

104.1	Assistance Appeals
104.10	Initiation of Appeal Process
104.11	Pre-Appeal Review
104.12	Notice of Hearing
104.20	Conduct of Hearings
104.21	Representation
104.22	Appellant Participation in Hearing
104.23	Evidentiary Requirements
104.30	Subpoenas
104.35	Amendment of Appeal
104.40	Consolidation of Appeals
104.45	Postponement or Continuation of Hearings
104.50	Withdrawal of Appeal
104.55	Closing of Hearing Record
104.60	Dismissal of Appeal
104.70	Final Administrative Decision
104.80	Public Aid Committee

## SUBPART B: RESPONSIBLE RELATIVE AND JOINT PAYEE PETITIONS

## Section

104.100	Responsible Relative and Joint Payee Petitions
104.101	Petition for Hearing
104.102	Conduct of Administrative Support Hearings
104.103	Support or of Share of Jointly-Owned Funds
104.104	Conduct of Hearings to Stay Service of an Administrative Order for Withholding or Notice of Delinquency, or to Modify, Suspend or Terminate an Administrative Order for Withholding

## SUBPART C: MEDICAL VENDOR HEARINGS

## Section

104.200	Applicability
104.202	Definitions
104.204	Notice of Denial of An Application
104.206	Notice of Intent to Recover Money

## 104.208 Notice of Intent to Terminate, Suspend or Not Renew Provider Agreement

104.210 Right to Hearing

104.212 Prior Factual Determinations

104.215 Notice of Formal Conference

104.216 Formal Conference on Recovery of Money

104.217 Purpose of Formal Conference

104.220 Notice of Hearing

104.221 Issues at Hearings

104.225 Legal Counsel

104.226 Appearance of Attorney or Other Representative

104.230 Notice, Service and Proof of Service

104.231 Form of Papers

104.235 Discovery

104.240 Conduct of Hearings

104.241 Amendments

104.242 Motions

104.243 Subpoenas

104.244 Burden of Proof

104.245 Witness at Hearings

104.246 Evidence at Hearings

104.247 Cross-Examination of Hearing Officers

104.248 Disqualification of Hearing Officers

104.250 Official Notice

104.255 Computer Generated Documents

104.260 Recommendation of Peer Review Committee

104.260 Time Limits for Hearings

104.270 Continuances and Extensions

104.272 Withholding of Payments During Pendency of Proceedings

104.273 Continuation of Payments During Pendency of Proceedings

104.274 Denial of Payments for Services During Pendency of Proceedings

104.280 Record of Hearings

104.285 Failure to Appear or Proceed

104.290 Recommended Decision

104.295 Director's Decision

SUBPART D: RULES FOR JOINT DEPARTMENT ACTIONS  
AGAINST SKILLED NURSING FACILITIES AND INTERMEDIATE CARE  
FACILITIES PARTICIPATING IN THE MEDICAID PROGRAM

## Section

104.300	Authority
104.302	Definitions
104.304	Department Actions Against Nursing Homes Facilities
104.310	Certification
104.320	Joint Administrative Hearing
104.330	Facilities Certified Under Both Medicare and Medicaid



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## SUBPART E: FOOD STAMP ADMINISTRATIVE DISQUALIFICATION HEARINGS

Section 104.400	Suspected Intentional Violation of the Program
104.410	Advance Notice of Administrative Disqualification Hearing
104.420	Postponement of Hearing
104.430	Administrative Disqualification Hearing Procedures
104.440	Failure to Appear
104.450	Participation While Awaiting a Hearing
104.460	Consolidation of Administrative Disqualification Hearing with Fair Hearing
104.470	Administrative Disqualification Hearing Decision and Notice of Decision
104.480	Appeal Procedure

## SUBPART F: INCORPORATION BY REFERENCE

Section 104.800	Incorporation By Reference
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AUTHORITY: Implementing Sections 11-8 et seq., 12-4.9 and 12-4.25 and authorized by Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 11-8 et seq., 12-4.9, 12-4.25 and 12-13) [305 ILCS 5/11-8 et seq., 5/12-4.9 et seq., 5/12-4.25 and 5/12-13]

SOURCE: Filed and effective December 30, 1977; emergency rule at 2 Ill. Reg. 11 pg. 151 effective March 9, 1978 for a maximum of 150 days; amended at 2 Ill. Reg. 21, p. 10, effective May 26, 1978; amended at 2 Ill. Reg. 33, p. 57, effective August 17, 1978; peremptory amendment at 3 Ill. Reg. 11, p. 38 effective March 1, 1979; amended at 4 Ill. Reg. 21, p. 80, effective May 8, 1980; peremptory amendment 5 Ill. Reg. 1197, effective January 23, 1981; amended at 5 Ill. Reg. 10753 effective October 1, 1981; amended at 6 Ill. Reg. 894, effective January 7, 1982; codified at 7 Ill. Reg. 5706; amended at 8 Ill. Reg. 5274, effective April 9, 1984; amended (by adding sections being codified with no substantive change) at 8 Ill. Reg. 16979; amended at 8 Ill. Reg. 18114, effective September 21, 1984; amended at 10 Ill. Reg. 10129, effective June 1, 1986; amended at 11 Ill. Reg. 9213, effective April 30, 1987; amended at 12 Ill. Reg. 9142, effective May 16, 1988; amended at 13 Ill. Reg. 3944, effective March 10, 1989; amended at 13 Ill. Reg. 17013, effective October 16, 1989; amended at 14 Ill. Reg. 18836, effective November 9, 1990; amended at 15 Ill. Reg. 5320, effective April 1, 1991; amended at 15 Ill. Reg. 6557, effective April 30, 1991; amended at 16 Ill. Reg. 12903, effective August 15, 1992; amended at 16 Ill. Reg. 16632, effective October 23, 1992; amended at 16 Ill. Reg. 18834, effective December 1, 1992; emergency amendment at 17 Ill. Reg. 659, effective January 7, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 7025, effective April 30, 1993.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

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## SUBPART C: MEDICAL VENDOR HEARINGS

Section 104.216	Formal Conference on Recovery of Money
a)	Upon receipt of a request for hearing submitted due to the Department's intent to recover money pursuant to Department Section 104.206, the Department shall schedule a pre-hearing formal conference. This formal conference shall commence within 30 days of receipt of such a request unless later scheduled with the written consent of all parties.
b)	This Section shall not be applicable to Department actions to initiate collection of Provider Assessment Taxes under the Medicaid Revenue Act (Public Act 87-861).

(Source: Amended at 17 Ill. Reg. 7025, effective April 30, 1993)

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1) Heading of the Part: Electronic Filing of Illinois Individual Income Tax Returns

2) Code Citation: 86 Ill. Adm. Code 105

3) Section Numbers: Adopted Action:

105.100 New Section  
105.110 New Section  
105.120 New Section  
105.200 New Section  
105.210 New Section  
105.220 New Section  
105.230 New Section  
105.300 New Section  
105.310 New Section  
105.320 New Section  
105.330 New Section  
105.340 New Section  
105.400 New Section  
105.410 New Section  
105.420 New Section  
105.430 New Section  
105.440 New Section  
105.450 New Section  
105.460 New Section  
105.470 New Section  
105.500 New Section  
105.510 New Section  
105.520 New Section  
105.600 New Section  
105.700 New Section  
105.800 New Section  
105.810 New Section  
105.900 New Section  
105.910 New Section  
105.920 New Section  
105.1000 New Section  
105.1010 New Section

4) Statutory Authority: The Illinois Income Tax Act, Ill. Rev. Stat. 1991, ch. 120, par. 1-101 et seq. [35 ILCS 5/101 et seq.]

5) Effective Date of Rules: May 3, 1993

6) Does this rulemaking contain an automatic repeal date? No.

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7) Does this rule contain incorporations by reference? No.

8) Date Filed in Agency's Principal Office: May 3, 1993

9) Notice of Proposal Published in Illinois Register: January 8, 1993, 17 Ill. Reg. 219

10) Has ICAR issued a Statement of Objections to these Rules?: No

11) Differences between proposal and final version: During the First Notice Period, the following changes were made to the rulemaking in response to suggestions of the Administrative Code Division of the Secretary of State:

- 1) The main source note was amended to include a citation to the Illinois Compiled Statutes "[35 ILCS 5/101 et seq.],"
- 2) Section 105.100(c)(1) was modified to add the following underlined language to the parenthetical; "(See Subpart E of this Part),"
- 3) Sections 105.230(j)(1) and (2) were amended to add the phrase "of this Part" after "Subpart E," and "Subpart G".
- 4) Section 105.230(k)(5) was amended to add the phrase "of this Part" after "Subpart H," and
- 5) Section 105.1000(a) was amended to add the phrase "of this Part" after "Subpart I."

The following changes were made to the rulemaking as a result of the review of the Joint Committee on Administrative Rules:

- 1) In the main source note the Department agreed to add, "; adopted at 17 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_."
- 2) Line 4 of Section 105.100(a) was amended by deletion of the period after the word "verification", the addition of a semi-colon instead, and the first letter of the word "for" was placed in lower case,
- 3) Section 105.120(b) was amended to delete the commas in the addresses between the "Springfield" and "IL",
- 4) Section 105.230(j)(4) was amended by the deletion of the comma after "April 15",
- 5) Section 105.230(j)(5) was amended by the deletion of the comma after "December 31",



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- 6) Line 3 of Section 105.230(k)(1) was amended by deleting the word "of" and replacing it with the word "after",
- 7) In Section 105.310 the comma between "Springfield" and "IL" was deleted,
- 8) Section 105.320(c) line 2 was amended by the addition of the word "the" between the words "allow" and "Department",
- 9) Section 105.450(a) was amended by the deletion of the period at the end of the Section and replacement with a comma,
- 10) Section 105.450(d) line 2 was amended by replacing the word "your" with the word "the",
- 11) In Section 105.510(b)(8) the commas between "Springfield" and "IL" in the addresses were deleted,
- 12) Section 105.600(b) was amended by deleting the comma after the date "April 15",
- 13) Section 105.900(a) was amended by deleting the comma after the word "communication" in line 4, and in line 9 by capitalizing the first letter of the word "State",
- 14) Section 105.1010(a) was amended by deleting the comma after the word "dishonesty" in line 3,
- 15) Section 105.1010(m) was amended by replacing the word "of" in line 2 with the word "after",

12) Have all the changes agreed upon by the agency and ICAR been made as indicated in the agreement letter issued by ICAR? Yes.

13) Will this Rule replace an emergency Rule currently in effect? Yes

14) Are there any amendments pending on this Part?: No.

15) Summary and Purpose of Rules: This rulemaking details the requirements for participation in the Department's program for the electronic filing of individual income tax returns. The rules explain the composition of an electronic return and explain the various participants in the program, with reference to taxpayers, electronic return originators, transmitters and computer software developers. The rules detail requirements for participation in the electronic filing program and the standards utilized by the Department in granting acceptance into the program. The rule sets forth information on the types of returns that may be filed, the nature of the data that may be transmitted

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electronically, as well as the information that must be submitted on paper. Finally, the rules provide transmission procedures for participants, set forth advertising standards and contain the Department's monitoring and suspension standards.

16) Information and questions regarding this adopted Rule shall be directed to:

Constance W. Beard  
Manager  
Legal Services Bureau  
Illinois Department of Revenue  
101 West Jefferson  
Springfield, Illinois 62708  
Phone: (217) 782-7054

The full text of the Adopted Rule begins on the next page:

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TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE  
PART 105

ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

SUBPART A: ELECTRONIC RETURNS

Section  
105.100  
105.110  
105.120

Composition of an Electronic Return  
Exclusions from Electronic Filing  
Where to Send Electronic Returns

SUBPART B: ELECTRONIC FILING PARTICIPANTS

Section  
105.200  
105.210  
105.220  
105.230

Categories of Electronic Filers  
Types of Electronic Filers  
Ways to Participate in Electronic Filing  
Responsibilities of Electronic Filers

SUBPART C: APPLICATIONS

Section  
105.300  
105.310  
105.320  
105.330  
105.340

General Information  
Where to Apply  
Who Must Apply  
Who Does Not Need to Apply  
EFIN and EFIN Assignments

SUBPART D: ACCEPTANCE PROCESS

Section  
105.400  
105.410  
105.420  
105.430  
105.440  
105.450  
105.460  
105.470

General Information  
Suitability Checks  
Who Must Test  
What Must Be Tested  
Where to Test  
How to Test  
When to Test  
Acceptance

SUBPART E: IL-8453 ILLINOIS INDIVIDUAL INCOME TAX  
ELECTRONIC FILING DECLARATION

Section  
105.500  
105.510  
105.520

Purpose  
Instructions  
Corrections

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SUBPART F: BALANCE DUE RETURNS

Section  
105.600

General Information

SUBPART G: INFORMATION ELECTRONIC FILERS MUST PROVIDE TO THE  
TAXPAYER

Section  
105.700

Information and Material to be Provided to the Taxpayer

SUBPART H: TRANSMISSION PROCEDURES

Section  
105.800  
105.810

Overview of Transmission Procedures  
Acknowledgement of Electronic Returns

SUBPART I: ADVERTISING STANDARDS

Section  
105.900  
105.910  
105.920

Advertising Restrictions  
Media Communications  
Endorsement

SUBPART J: MONITORING AND SUSPENSION

Section  
105.1000  
105.1010

Monitoring  
Suspension

AUTHORITY: Implementing and authorized by the Illinois Income Tax Act, Ill. Rev. Stat. 1991, ch. 120, par. 1-101 et seq., as amended by P.A. 87-879 [35 ILCS 5/101 et seq.].

SOURCE: Emergency rules adopted at 17 Ill. Reg. 445, effective January 1, 1993, for a maximum of 150 days; adopted at 17 Ill. Reg. 7031 effective May 3, 1993.

SUBPART A: ELECTRONIC RETURNS

Section 105.100 Composition of an Electronic Return

- a) An electronic return consists of data transmitted to the Department electronically, and paper documents that contain information which cannot be electronically transmitted or are requested for verification; for example, taxpayer signatures and Forms W-2. In total, electronic returns contain the same information as traditionally filed paper documents.
- b) The following forms and schedules can be transmitted electronically:



- e) Returns that require attachments other than IRS Schedule B, to verify IL-1040 subtractions for U.S. government obligations;

- Transmitting electronic returns directly to the Department's communications processor.

## Section 105.210 Types of Electronic Filers

## NOTICE OF ADOPTED RULES

- a) An electronic filer is a collective term referencing all participants in the program. An electronic filer can be included in one or more of the categories defined in Section 105.200. The categories are specific to the function(s) performed.
- b) An electronic filer can be one or more of the following business types:
- 1) Preparer - prepares the return and computes the tax based on the information that the taxpayer provides;
  - 2) Software Firm - writes software that it uses or sells for the purpose of formatting electronic returns and/or transmitting them directly to the Department communications processor;
  - 3) Service Bureau - takes tax returns from accepted electronic filers and formats electronic returns, but does not collect returns directly from taxpayers or transmit returns directly to the Department communications processor;
  - 4) Transmitter - provides services for direct transmission to the Department's communications processor; and
  - 5) Electronic Return Collector - takes prepared returns directly from taxpayers for the purpose of having electronic tax returns produced. An electronic return collector may be a for-profit or a not-for-profit organization in the private or public sector that chooses to provide electronic filing services. Examples include employers providing the service to their employees or a university providing electronic return collection services to the student body.

## Section 105.220 Ways to Participate in Electronic Filing

Electronic filers can choose to perform all the functions associated with electronic filing and be electronic return originators, transmitters, and software developers or they can choose to use the services of another accepted electronic filer (third party) to participate in the electronic filing program.

For example:

- a) An electronic return originator can prepare the tax return (preparer), or take prepared tax returns for the purpose of having electronic returns produced (electronic return collector).
- b) An electronic return originator can develop software to format return information to conform with the Department specifications (software developer), purchase a software product to perform this function, or use a service bureau to perform this function.
- c) An electronic return originator can write the software to transmit the formatted returns directly to the Department (software developer), purchase a software product to transmit to the Department (transmitter), or use a third-party transmission service that transmits directly to the Department.

NOTE: An electronic return originator who transmits through a third party is not categorized as a transmitter.

## Section 105.230 Responsibilities of Electronic Filers

## NOTICE OF ADOPTED RULES

- a) All electronic filers must comply with the requirements and specifications set forth in this Part and, if applicable, IL-1346 (See Section 105.400(c)(2)).
- b) Electronic filers can only accept returns for electronic filing directly from the taxpayer, or from other electronic filers who have been accepted into the Illinois electronic filing program.
- c) Electronic filers who collect prepared tax returns for electronic filing (electronic return collectors) must treat each such collection or drop-off point (physical location) for electronic returns as a separate entity that must submit an application and be accepted as an electronic filer. Each entity will be treated as an electronic return originator and have the same responsibilities.
- d) Electronic filers who charge a fee for the electronic transmission of the return must not base the fee on a percentage of the refund amount.
- e) Electronic filers must not stockpile returns for electronic transmission prior to receiving official acceptance into the program or at any time while participating in the program.
- f) Electronic filers must submit a revised application to the Department to update the information contained on their most current application (Form IL-8633) or information update form (EFS-15) when there are changes such as:
  - 1) the firm name or doing business as (DBA) name(s),
  - 2) any address, telephone or contact representative,
  - 3) the electronic filing functions performed, or
  - 4) the organization's ownership.
- g) Electronic filers must ensure electronic returns are filed in a timely manner. The receipt date of the electronic transmission will constitute the receipt date of the return if it is acknowledged as accepted by the Department. Any return acknowledged as rejected by the Department will be considered not filed. In order to be timely filed, a return must be received by April 15. Any late-filed electronic returns transmitted to the Department must be received prior to midnight on April 22. The Department's communications processor will not accept return transmissions after that time. However, the communications processor will be available for the transmitter to retrieve acknowledgement files through April 29. Any return filed on April 22 and not acknowledged as accepted must be filed on paper.
- h) Electronic filers must immediately contact the Office of Electronic Filing if an acknowledgement has not been available after 36 hours from the transmission of the return.
- i) Electronic filers cannot recall or intercept electronically filed IL-1040 returns after the returns have been acknowledged as accepted. If the electronic filer or the taxpayer wishes to change any entries after the return has been accepted, a paper amended return, Form IL-1040-X, must be filed with the Department. (Also see 86 Ill. Adm. Code 100.9100(f)(3)).
- j) Electronic filers who function as electronic return originators as defined in Section 105.200(a) must:



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- 1) Comply with the procedures for securing Form IL-8453, Taxpayer Declaration, as outlined in Subpart E of this Part;
- 2) Furnish copies of the signed Form IL-8453 and non-electronic portion of the electronic IL-1040 returns to the taxpayers and advise them of the information in Subpart G of this Part;
- 3) Furnish every taxpayer that has a balance due return with Form ITR-85-E, Payment Voucher;
- 4) Inform every taxpayer that has a balance due return that it is the responsibility of every taxpayer to make full and timely payment of any tax that is due. Failure to make full payment of any tax that is due on or before April 15 will result in the imposition of interest and penalties;
- 5) Retain the following material until December 31 of the filing year, unless otherwise notified by the Department:
  - A) Copies of all the material furnished to the taxpayers;
  - B) Copies of the electronically transmitted material as defined in Section 105.100(b). These copies may be retained on magnetic media; and
  - C) The acknowledgement files received from the Department or from third-party transmitters. These files may be retained on magnetic media.

NOTE: Electronic return originators who are also paid preparers of the electronic tax return must retain materials as required by the Illinois Income Tax Act (ITRA.)

- k) Electronic filers who function as transmitters as defined in Section 105.200(b) must:

- 1) Transmit electronic IL-1040 returns and retrieve acknowledgement files in a timely manner. Acknowledgement files will normally be available within 24 hours after transmission. If the acknowledgement files are not retrieved within five days, the Department will contact the transmitter;
  - 2) Match the acknowledgement files to the original transmission files. Returns acknowledged as accepted will be considered filed returns. Returns acknowledged as rejected must be corrected and re-transmitted, if possible. Returns that cannot be re-transmitted must be filed on paper form IL-1040;
  - 3) Contact the Office of Electronic Filing for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions;
  - 4) Ensure the security and confidentiality of all transmitted data;
  - 5) Follow the instructions provided in Subpart H of this Part, Transmission Procedures; and
  - 6) Retain copies of all the acknowledgement files received from the Department. These may be retained on magnetic media. This material should be retained until December 31 of the filing year unless notified otherwise by the Department.
- 1) Transmitters who provide transmission services to other electronic filers must also:

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- 1) Accept electronic IL-1040 returns for transmission to the Department communications processor only from electronic filers accepted in the Illinois program; and
- 2) Provide each of their clients with the acknowledgement files for their transmitted returns within 24 hours after receipt of the acknowledgements from the Department. Failure to comply could lead to suspension from the program (See Section 105.1010).
- m) Electronic filers who function as software developers as defined in Section 105.200(a)(3) must:
  - 1) Correct software errors that cause electronic returns to be rejected. Correct these errors quickly to ensure the timely transmission of electronic returns;
  - 2) Expediently distribute corrections to all electronic filers utilizing these products; and
  - 3) Ensure that if their software products will be used for transmitting by multiple electronic filers at the same time, their software has the capability of combining returns from these electronic filers into one Department transmission file, taking into account the Declaration Control Number assignments and requirements specified in Section 105.510.

## SUBPART C: APPLICATIONS

## Section 105.300 General Information

- a) Generally, previous applicants will be issued a Department information update form (EFS-15). Follow instructions included with the form and respond accordingly.
- b) New applicants must submit application Form IL-8633.
- c) Use only the official Form IL-8633 or a substitute form that duplicates the application in format, language, content, color and size.

## Section 105.310 Where to Apply

Applications and update forms should be sent to:

Illinois Dept. of Revenue  
Office of Electronic Filing  
P.O. Box 19479  
Springfield IL 62794-9479

## Section 105.320 Who Must Apply

- a) All organizations or individuals must submit an application or respond to the Information Update Form EFS-15 to participate in the program. Applications that are incomplete or improperly signed will be returned to the applicants. The Department reserves the right to limit electronic filing applicants.
- b) All applications and update forms must be signed by a firm official or

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person authorized to act for the firm in legal and/or tax matters. The name, title and social security number of this person must appear on the application.

c) Applications and update forms should be submitted as early as possible to allow the Department time to process the applications prior to the beginning of the electronic filing period.

**Section 105.330 Who Does Not Need to Apply**

- a) Equipment manufacturers or software firms that provide products that are not used exclusively for electronic filing (e.g., someone who provides a 3780 protocol converter, a modem manufacturer, a PC manufacturer, etc.) do not need to apply.
- b) Telecommunication networks that do not provide a product exclusively used for electronic filing do not need to apply.

**Section 105.340 EFIN and ETIN Assignments**

- a) The Department will require the participants in this electronic filing program to be participants in good standing in the IRS program.
  - 1) The IRS assigns each applicant an Electronic Filer Identification Number (EFIN). This same EFIN will be used in the Illinois program and must be included on the application. An Illinois EFIN will be assigned upon special request.
  - 2) The IRS assigns an Electronic Transmitter Identification Number (ETIN) and a password to each software developer. This same ETIN will be used in the Illinois program and must be included on the application. However, a separate password will be issued by Illinois.
  - 3) The EFINs, ETINs and Illinois passwords cannot be transferred and must be kept secure.
- b) EFINs are assigned based on the IRS district office that serves the area where the applicant is located. The EFIN is used in the construction of the Declaration Control Number (DCN) and indicates the identity of the electronic return originator.
- c) ETINs are assigned based on the IRS service center where the federal transmissions will be sent. The ETIN and Illinois password allow access to the Department's communications processor and identify the transmitter. During the testing phase, a test password will be used which allows access only to the test environment. A different password will be assigned for production transmission.
- d) Participants functioning solely as software developers will only be allowed to use their EFIN and password in the test environment. This ETIN and password will not be used in the production environment.

**SUBPART D: ACCEPTANCE PROCESS**

**Section 105.400 General Information**

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- a) Acceptance to participate in the program will be granted to qualifying applicants by the Department. Applicants will be notified of acceptance or denial after processing of the application or update form is completed (see Section 105.410).
- b) Acceptance of a software firm or transmitter also requires passing the Illinois Participant Acceptance Testing System (IPATS) (see Section 105.450).
- c) Software developers and transmitters will be mailed the following publications:
  - 1) Publication IL-1345, Illinois Department of Revenue Procedure for Electronic Filing of Individual Income Tax Returns;
  - 2) Publication IL-1346, Illinois Department of Revenue Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns; and
  - 3) Publication IL-1347, Illinois Department of Revenue Electronic Filing Test Package.
- d) Applicants who function solely as electronic return originators will receive Publication IL-1345.

**Section 105.410 Suitability Checks**

- a) Suitability checks will be performed on all applicants.
- b) The Department will complete the suitability check as soon as possible. Until an applicant passes suitability, returns cannot be transmitted.
- c) If an applicant is denied, the Department will send a letter explaining the reasons for rejection. If an applicant who was rejected attempts to transmit returns, all returns will be rejected.
- d) Listed below are some reasons that an applicant may be denied acceptance into the program:
  - 1) Failure to pass the IRS suitability checks;
  - 2) Failure to file accurate and timely tax returns, both business and personal;
  - 3) Failure to pay any State of Illinois personal or business tax liability, penalty, or interest;
  - 4) Material misrepresentation on any application.

**Section 105.420 Who Must Test**

- a) All software developers whose software formats tax returns, or transmits return information directly to the Department communications processor, must pass the IPATS test before their clients' returns will be accepted electronically (See Section 105.450).
- b) All electronic filers who transmit directly to the Department must successfully complete the IPATS test. Hardware and software differences may exist in their systems that could cause transmission problems. This also ensures that electronic filers purchasing accepted software are able to use it to transmit test returns prior to transmitting production returns.



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- c) Applicants who function solely as electronic return originators and will not transmit directly to the Department do not need to test.

## Section 105.430 What Must Be Tested

- a) The Department will provide the Publication IL-1347, Illinois Department of Revenue Electronic Filing Test Package, to all applicants who are required to test. The test package contains income tax situations which provide Illinois schedules, forms and IL-1040 information. All calculations and forms must be completed, formatted, and transmitted to the Department.
- b) Applicants must use this test package and must be tested on all forms and schedules. They must successfully complete two separate test transmissions of these forms before they are accepted into the program.

## Section 105.440 Where to Test

- a) Software developers and transmitters must test with the Department's Springfield office.
- b) Applicants should contact the Office of Electronic Filing when they are ready to test.

NOTE: To avoid any delay in testing, contact the Office of Electronic Filing at least 24 hours before the initial test transmission is planned.

## Section 105.450 How to Test

IPATS is a five-step process for software developers and transmitters:

- a) Step 1: Filers must contact the Office of Electronic Filing,
- b) Step 2: Filers must transmit the test returns from the IL-1347 test package using their electronic filing software,
- c) Step 3: When the transmitter has received acknowledgement files containing no rejected returns, contact the Office of Electronic Filing, and
- d) Step 4: The Department will review these successful test transmissions and provide feedback to the contact person.
- 1) The Department will notify transmitters if any additional errors are encountered.
- 2) The transmitter, when not the software developer, must advise the software developer in order to have the software products corrected. Transmitters will re-transmit affected returns to the Department after software corrections are made.
- 3) Transmitters who have multiple clients testing through them should expedite the distribution of software updates to avoid recurrence of the same problem or error.
- e) Step 5: The Department will notify filers when they have passed the IPATS test.

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## Section 105.460 When to Test

- a) The Department will begin accepting test transmissions on a specified date published each year.
- b) Testing may continue after production processing has begun.

## Section 105.470 Acceptance

- a) The Department will send applicants notification of acceptance to participate in the program after passing suitability and IPATS testing, if applicable. The transmitter's password for production processing will be enclosed.
- b) Electronic return originators must verify that their software and transmission service has been accepted before accepting or transmitting production returns. Acceptance into the program is conditioned upon the use of accepted software and transmission services.
- c) Transmitters must not accept electronic returns for transmission until they have been accepted and assigned a production password authorizing access to the Department's electronic filing system.
- d) Software developers must not distribute their software until they have been notified of acceptance.
- e) Accepted electronic filers can begin transmitting production returns to the Department on the same date each year as is set by the IRS for the transmission of federal returns. If there is a change in this date, all accepted participants will be notified.
- f) Generally, the Department's communications processor is available 24 hours a day.
- g) If the electronic filing system will be unavailable for any length of time, the Department will provide instructions to accepted participants.

SUBPART E: IL-8453 ILLINOIS INDIVIDUAL INCOME TAX  
ELECTRONIC FILING DECLARATION

## Section 105.500 Purpose

- a) Form IL-8453 is the signature portion of the return. It must be completed and signed by all appropriate parties before the return is transmitted electronically. Form IL-8453 serves the following purposes:
- 1) Authenticates the return;
  - 2) Serves as a transmittal for the associated non-electronic documents that will be stapled to the declaration and sent to the Department. Section 105.100(c) lists documents and forms to be attached to Form IL-8453;
  - 3) Authorizes the electronic return originator to file the return electronically on behalf of the taxpayer; and
  - 4) Authorizes the Department to inform the electronic return

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originator, or the transmitter, that the taxpayer's return has been accepted or rejected. When rejected, authorizes the Department to identify the reasons for rejection.

- b) Form IL-8453 does not serve as a power of attorney or as a substitute for the information required on the electronic tax return.
- c) Form IL-8453 cannot be used to submit forms or schedules which are not listed in Section 105.100. Returns requiring forms that are excluded from electronic filing must be filed on a paper Form IL-1040.

## Section 105.510 Instructions

## a) Sequence of events and general information

1) An electronic return originator prepares the return, computes the tax based on the information the taxpayer provides, and accepts the return for the purpose of electronic filing; or collects prepared tax returns for the purpose of electronic filing.

2) After the return has been prepared and before the return is transmitted electronically, the taxpayer must verify the information on the return and sign the Form IL-8453. Both signatures are required on a joint return. A file copy of the prepared return must be provided to the taxpayer at the time of the signature. The copy should be retained by the taxpayer, and not forwarded to the Department.

3) Practitioners are prohibited from allowing taxpayers to sign a blank tax return. A blank Form IL-8453 is the same as a blank tax return; therefore, electronic return originators are also prohibited from allowing taxpayers to sign a blank IL-8453.

4) After Form IL-8453 has been completed and signed by the taxpayer, the electronic return originator, and preparer (if applicable), the transmitter will send the electronic portion of the return to the Department in accordance with the file specifications in the IL-1346.

5) By transmitting the electronic portion of the return, the electronic filer is confirming that the IL-8453 has been accurately completed and signed.

6) Electronic filers must mail IL-8453s within 24 hours after receipt of acknowledgement that the corresponding returns were accepted.

7) Beginning on the first day of the electronic filing season, and daily thereafter throughout the filing period, the electronic return originator will mail IL-8453s to the Department. The electronic return originator must include forms for all electronic returns that have been acknowledged as accepted by the Department.

8) If a return is acknowledged as rejected, the IL-8453 must be held until the return is successfully re-transmitted. If the return cannot be re-transmitted, the IL-8453 should be destroyed and any withholding forms should be retained to attach to a paper Form IL-1040.

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- 9) Receipt of IL-8453s will be closely monitored by the Department. If an IL-8453 is missing 10 days after receipt of the electronic IL-1040 return, the electronic return originator will be contacted. If the electronic return originator does not provide the Department with a Form IL-8453 that includes the taxpayer's original signature and withholding forms within 10 days after the electronic return originator is contacted, the taxpayer will be notified.

NOTE: If excessive contacts with the ERO are required to obtain missing Forms IL-8453, the ERO may be subject to suspension from the Illinois electronic filing program.

## b) Completing and mailing Form IL-8453

1) The Declaration Control Number (DCN) is a 14-position serial number assigned to each electronic return. The DCN must be clearly printed or typed (one position per box) in the spaces provided at the top of each Form IL-8453. The DCN must match the DCN of the accepted electronic return.

2) If the taxpayer received a mailing label from the Department, affix it to the name and address area of Form IL-8453. Mark through any errors on the label and print the correct information on the label. Otherwise, type or print the taxpayer's name, address, and social security number in spaces provided on the form. The Form IL-8453 address must be the same as the address on the electronic IL-1040 return.

3) Tax Return Information must be completed. Enter only whole dollar amounts. These amounts must match the corresponding entries on the electronic IL-1040 return.

4) The Declaration and Signature of Taxpayer must contain the taxpayer's original signature(s). Electronic return originators must obtain the signature(s) from their clients prior to transmitting the electronic return to the Department. The electronic return originator will be contacted for missing taxpayer signatures. If an IL-8453 providing original taxpayer signature(s) is not received within 10 days after the electronic return originator is contacted, the taxpayer will be notified.

NOTE: If excessive contacts with the ERO are required, the ERO may be suspended from the program.

5) The Declaration and Signature of Electronic Return Originator and Signature of Paid Preparer must be completed and signed by the electronic return originator and the paid preparer. When the electronic return originator and the paid preparer are the same entity, the paid preparer box must also be checked. When the electronic return originator and the paid preparer are different, a copy of the IL-1040, signed by the preparer, must be attached to the IL-8453. A collector who is not the preparer of the return but collected the return for electronic filing (transmission) purposes must sign as the electronic return originator and date the declaration, enter the firm's name and address, enter the firm's FEIN, and provide the firm's telephone



number. There is no requirement to provide a Social Security number in this case.

- 6) Forms W-2, W-2G, and 1099-R must be attached to the front of the IL-8453 (bottom left). The electronic return originator will be contacted if these forms are missing. If a replacement IL-8453 providing the withholding forms (originals or copies) is not received by the Department within 10 days after the electronic return originator is contacted, the taxpayer will be notified. IRS or Illinois forms 4852, or any other substitute wage and tax statement, cannot be attached to the IL-8453 (or submitted later) in lieu of Forms W-2, W-2G, or 1099-R. (See Section 105.110(c), Exclusions from Electronic Filing.)

NOTE: If excessive contacts with the ERO are required to obtain missing withholding forms, the ERO may be subject to suspension from the Illinois electronic filing program.

- 7) The IL-8453s should be secured by paper clip, rubber band, or string in quantities of 100 or less. They should be in ascending order by DCN. Each IL-8453 should consist of the non-electronic portion of the tax return as detailed in Section 105.100(c), Composition of an Electronic Return.
- 8) Mail in either envelopes or cartons to one of the addresses listed below:

Regular Mail	or	Overnight Mail
Illinois Dept. of Revenue		Illinois Dept. of Revenue
Office of Electronic Filing		Office of Electronic Filing 3-24
P.O. Box 19479		101 W. Jefferson St.
Springfield IL 62794-9479		Springfield IL 62794

#### Section 105.520 Corrections

- a) If the ERO makes changes to the electronic return after Form IL-8453 has been completed and signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer sign a corrected Form IL-8453 if either of the following applies:
  - 1) The net income differs from the amount on the electronic tax return by more than \$25; or
  - 2) The tax, the withholding amount, the overpayment amount, or total amount due differs from the amount on the electronic tax return by more than \$7.
- b) Non-substantive changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries, and spelling errors. The incorrect information should be neatly lined through on the Form IL-8453 and the correct data entered next to the lined through entry. Also, enter the initials or name of the person making the correction.
- c) Dropping cents and rounding to whole dollars do not constitute substantive change or alteration to the return unless the amount differs by more than the above tolerances.

#### SUBPART F: BALANCE DUE RETURNS

##### Section 105.600 General Information

- a) The taxpayer is responsible for submitting payment of any balance due the Department. Electronic return originators must provide the taxpayer with Payment Voucher Form ITR-85-E, at the time the taxpayer signs the IL-8453 for the balance due return.
- b) Electronic return originators must inform taxpayers with balance due returns that payment of taxes due must be made to the Department no later than April 15 of the tax year. Failure to make full payment by this date will result in the imposition of interest and penalties.

#### SUBPART G: INFORMATION ELECTRONIC FILERS MUST PROVIDE TO THE TAXPAYER

##### Section 105.700 Information and Material to be Provided to the Taxpayer

- a) The electronic return originator must furnish the taxpayer with a copy of the electronic material described in Section 105.100(b). This information can be on copies of official Department forms or on forms designed by the electronic filer. If the latter, data entries must refer to the line numbers on official Department forms. This material should be provided to the taxpayer at the time the taxpayer signs the Form IL-8453.
- b) The electronic return originator must also provide the taxpayer with a copy of the entire non-electronic portion of the return.
- c) In addition, the electronic return originator should advise the taxpayer to retain copies of the following materials:
  - 1) Their copy of Forms W-2, W-2G, or 1099-R;
  - 2) Any other documents that are not required by the Department, but are voluntarily being included with the return by the taxpayer as supporting material.
  - 3) A copy of the signed Form IL-8453.
- d) Electronic return originators should advise taxpayers that their electronic returns will be processed by the Department and the taxpayer's copy should not be forwarded to the Department. However, amended returns, if needed, must be filed as paper returns and mailed to the Department.
- e) If a return is rejected and cannot be successfully re-transmitted, the electronic return originator must immediately advise the taxpayer that the return was not electronically filed and the taxpayer must file a paper IL-1040 return.
- f) The electronic return originator should advise the taxpayer to wait six to eight weeks from the acknowledgement date before making an official inquiry about his refund. After this time has elapsed, the taxpayer can contact the Department's Taxpayer Assistance Office.
- g) Taxpayers generally contact the Department if they have not received their refund within eight weeks. The taxpayer may be asked for the

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DCN of the return and the date the Department acknowledged the return as accepted. The electronic return originator must, upon request, provide the taxpayer with this information.

## SUBPART H: TRANSMISSION PROCEDURES

**Section 105.800 Overview of Transmission Procedures**

While several states require the transmission of the state tax return only after the federal return has been accepted, the Department does not have this requirement.

**Section 105.810 Acknowledgement of Electronic Returns**

- a) Each file of electronic returns transmitted to the Department will normally be acknowledged within 24 hours of receipt.
- b) If the acknowledgement file is not available within 36 hours, or if acknowledgements are received for returns that were not transmitted within the designated transmission, immediately contact the Department's Office of Electronic Filing for assistance.
- c) The transmitter should match the acknowledgement file back to the original file transmitted.

NOTE: Any transmitted electronic return that is acknowledged as rejected by the Department will not be considered a filed return.

- d) The acknowledgement file identifies which returns have been accepted or rejected. The acknowledgement files must be retrieved within five days. If they are not, the Department will contact the transmitter.
- e) When a return has been rejected after three attempts, contact the Department Office of Electronic Filing and assistance will be provided.

## SUBPART I: ADVERTISING STANDARDS

**Section 105.900 Advertising Restrictions**

- a) Participants in the program agree to comply with the advertising and solicitation provisions of 31 CFR, Part 10 (Treasury Department Circular No. 230) (1992). This circular prohibits the use in any way, or participation in the use, of any form of public communication containing a false, fraudulent, misleading, deceptive, unduly influencing, coercive, or unfair statement or claim. The prohibition includes, but is not limited to, statements pertaining to the quality of services rendered unless subject to factual verification, claims of specialized expertise not authorized by the State or federal agencies having jurisdiction over the electronic filer, and statements or suggestions that the ingenuity and/or prior record of an electronic filer rather than the merit of the matter are principal factors likely to determine the result of the matter. In addition, advertising must not imply a special relationship with the Department.

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NOTE: Use of the Department's name, "Illinois Department of Revenue" or "Department", within a firm's name can result in immediate suspension from the program.

- b) The use of improper and/or misleading advertising in relation to the program is grounds for suspension.
- c) The Department will monitor advertising and practices of electronic filers for consistency with the Department's requirements as stated in this Section.

**Section 105.910 Media Communications**

Communications, including fee information, are limited to professional lists, telephone directories, print media, permissible mailings, radio, and television. In the case of radio and television broadcasting, the broadcast must be pre-recorded and each recording retained by the participant until the end of the processing year.

**Section 105.920 Endorsement**

The Department does not endorse participants. Acceptance to participate in the program does not imply endorsement of the software or quality of services provided. Therefore, any public communication in which a participant's electronic filing capabilities are referenced, whether through publication or broadcast, must clearly indicate that the Department's acceptance of the participant for electronic filing does not constitute an endorsement or approval of the quality of tax preparation services provided.

## SUBPART J: MONITORING AND SUSPENSION

**Section 105.1000 Monitoring**

- a) The Department will monitor advertising and other practices of electronic filers. If the situation warrants, the Department will issue a warning letter describing specific corrective action for deviations from advertising standards, as described in Subpart I of this Part, or other practices. If the deviation is not corrected, a letter of suspension will be issued. In extreme cases, a filer can be suspended immediately from the program without a warning letter. The suspension will remain in effect until the Department determines that the deviations have been corrected.
- b) The Department will monitor the timely receipt, completeness and legibility of Forms IL-8453. If the forms are consistently received late, incomplete or inaccurate, the electronic filer will receive a warning from the Department or, in extreme cases, a letter of suspension from the program.
- c) The Department will monitor the quality of filers' transmissions and returns throughout the filing season. If the quality is unacceptable, the electronic filer will be contacted and may receive a warning from the Department or, in extreme cases, a letter of suspension from the



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- d) The Department will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate.

**Section 105.1010 Suspension**

The Department reserves the right to suspend the electronic filing privilege of any electronic filer who varies from the requirements, specifications, and procedures stated in this Part, or who does not consistently transmit error-free returns. When suspended, the electronic filer will be advised of the requirements for reinstatement into the program. The following conditions could lead to warning letters and/or suspension from the program. This list is not all-inclusive:

- a) Conviction of any criminal offense arising from a violation of the Illinois tax statutes or the revenue laws of the United States, or any offense involving dishonesty or breach of trust;
- b) Failure to file timely and accurate tax returns, both business and personal;
- c) Failure to pay personal or business tax liabilities;
- d) Assessment of penalties under any of the provisions of the Illinois Income Tax Act;
- e) Suspension/disbarment from practice before the IRS;
- f) Material misrepresentation on an application;
- g) Unacceptable format quality of individual transmissions;
- h) Unacceptable error rate;
- i) Violation of advertising standards;
- j) Unethical practices in return preparation;
- k) Untimely receipt, illegible, missing or inappropriate substitutes of Forms IL-8453;
- l) Stockpiling returns prior to official acceptance into the program or at any time while participating in the program;
- m) Failure of transmitters to provide preparer clients with acknowledgement files within 24 hours after receipt from the Department;
- n) Significant complaints about an electronic filer.

- 1) Heading of the Part: Public Information, Rulemaking and Organization
- 2) Code Citation: 2 Ill. Adm. Code 1200

3) Section Numbers: Adopted Action:

1200.100	New Section
1200.110	New Section
1200.120	New Section
1200.130	New Section
1200.200	New Section
1200.300	New Section
1200.310	New Section
1200. Table A	New Section

- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 127, par. 1005-15) [5 ILCS 100/5-15]

- 5) Effective Date of Rules: May 3, 1993

- 6) Does this rulemaking contain an automatic repeal date? No

- 7) Does this rule contain incorporations by reference? No

- 8) Date Filed in Agency's Principal Office: May 3, 1993

- 9) Notice of Proposal Published in Illinois Register: Does not require notice.

- 10) Has ICAR issued a Statement of Objections to these Rules? No

- 11) Differences between proposal and final version: Does not require notice of proposal.

- 12) Have all the changes agreed upon by the agency and ICAR been made as indicated in the agreement letter issued by ICAR? Does not apply.

- 13) Will this rule replace an emergency amendment currently in effect? No

- 14) Are there any amendments pending on this Part? No

- 15) Summary and Purpose of Rules: These rules explain the procedures by which the public may request and obtain general information and taxpayer assistance from the Department. The rules explain the procedures for obtaining the issuance of Private Letter rulings by the Department, as well as the issuance of General Information letters. This Part sets forth the Department's rulemaking procedures and explains how members of the public may petition the Department to make,

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amend or repeal a rule. In addition, this Part describes the organization of the Department of Revenue, provides a list of regional offices, and includes a copy of the Department's organizational chart.

- 16) Information and questions regarding these adopted rules shall be directed to:

Michael J. Wynne  
General Counsel  
IL Department of Revenue  
Legal Services Bureau  
101 West Jefferson  
Springfield, Illinois 62794  
Phone: (217) 782-7054

The full text of the Adopted Rules begins on the next page:

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NOTICE OF ADOPTED RULESTITLE 2: GOVERNMENTAL ORGANIZATION  
SUBTITLE D: CODE DEPARTMENTS  
CHAPTER XXI: DEPARTMENT OF REVENUEPART 1200  
PUBLIC INFORMATION, RULEMAKING AND ORGANIZATION

## SUBPART A: PUBLIC INFORMATION

Section  
1200.100 General Information and Taxpayer Assistance  
1200.110 Private Letter Rulings  
1200.120 General Information Letters  
1200.130 Department Publications

## SUBPART B: RULEMAKING

Section  
1200.200 Procedures

## SUBPART C: ORGANIZATION

Section  
1200.300 Department Organization  
1200.310 Regional Offices

Table A Organizational Chart

**AUTHORITY:** Implementing Section 5-15 of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, para. 1005-15)[5 ILCS 100/5-15] and authorized by Section 39b19 of the Civil Administrative Code (Ill. Rev. Stat. 1991, ch. 127, par. 39b19)[20 ILCS 2505/39b19].

**SOURCE:** Adopted at 17 Ill. Reg. 7054, effective May 3, 1993.

## SUBPART A: PUBLIC INFORMATION

## Section 1200.100 General Information and Taxpayer Assistance

Public information concerning tax Acts administered by the Department of Revenue, tax forms and tax return filing information may be obtained by visiting a Regional Office of the Department of Revenue (for Regional Office locations, see Section 1200.310); by calling one of the following information and assistance lines:

(800) 732-8866  
(217) 782-3336

TTY -- Telecommunications Device for  
the hearing impaired (217) 785-4270



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or by writing:

Taxpayer Information Division  
P.O. Box 19001  
Springfield, Illinois 62794-9001**Section 1200.110 Private Letter Rulings**

a) Private letter rulings are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. Letter rulings are binding on the Department only as to the taxpayer who is the subject of the request for ruling. Prior rulings are considered in responding to future inquiries with similar fact situations.

1) A request for a private letter ruling must be made by, or on behalf of, an identified taxpayer. A request for ruling may be made by a taxpayer, or by a taxpayer's representative under a power of attorney from that taxpayer. The Department will not issue letter rulings to taxpayer representatives for anonymous or unidentified taxpayers.

2) Taxpayers must make separate requests for ruling by tax type. For example, separate requests for private letter rulings must be made when a taxpayer has issues involving the Retailers' Occupation Tax and related taxes and the Illinois Income Tax. Similarly, separate requests for rulings must be made by a taxpayer for questions concerning an excise tax or other tax administered by the Department.

3) A private letter ruling will not be issued on alternative plans of proposed transactions or hypothetical situations.

A) A private letter ruling on behalf of multiple taxpayers will not be issued with two exceptions:

i) A request for a private letter ruling from a designated agent of a group of taxpayers filing a composite return under the Illinois Income Tax Act will not be considered a prohibited combined letter ruling request,

ii) A member of a unitary group may file a request for letter ruling with reference to issues common to it and other members of the

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unitary group and the request will not be considered a prohibited combined letter ruling request.

B) Private letter rulings will not be issued to business, trade, industrial associations or to similar groups concerning the application of tax laws to members of the groups. Members of such groups may submit suggestions of general issues that would be appropriately addressed in information bulletins, or may submit general questions to be addressed by the Department in a general information letter. (See Section 1200.120, below)

C) A private letter ruling will not be issued if, at the time the ruling is requested, the identical issue is involved in the taxpayer's return for an earlier period and that issue is being examined as a part of a Department audit or is pending in litigation in a case involving the taxpayer or a related taxpayer.

D) If there is case law or there are regulations dispositive of the subject of the request, the Department will decline to issue a letter ruling on the subject.

4) Whether to issue a private letter ruling in response to a letter ruling request is within the discretion of the Department. The Department will respond to all requests for private letter rulings either by issuance of a ruling or by a letter explaining that the request for ruling will not be honored.

b) There is certain information that must be included in each request for a private letter ruling:

1) A complete statement of the facts and other information pertinent to the request. The request must contain a complete statement of all material facts. The material facts include the identification of all interested parties, a statement of the business reasons for the transaction, and a detailed description of the transaction. The request must contain an analysis of the relation of the material facts to the issues.

2) All contracts, licenses, agreements, instruments or other documents relevant to the request.

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- 3) An identification of the tax period at issue, and disclosure of whether an audit or litigation is pending with the Department.
- 4) A statement that to the best of the knowledge of both the taxpayer and the taxpayer's representative the Department has not previously ruled on the same or a similar issue for the taxpayer or a predecessor, or whether the taxpayer or any representatives previously submitted the same or a similar issue to the Department but withdrew it before a letter ruling was issued.
- 5) A statement of authorities supporting the taxpayer's views, an explanation of the grounds for that conclusion and the relevant authorities to support that conclusion.
- 6) A statement of authorities contrary to the taxpayer's views. Each taxpayer is under an affirmative duty to identify any and all authorities contrary to the taxpayer's views. If the taxpayer determines that there are no authorities contrary to his or her views, or taxpayer is unable to locate such authority, the request must contain a statement to that effect.
- 7) An identification of any specific trade secret information taxpayer requests be deleted from the publicly disseminated version of the private letter ruling.
- 8) The signature of the taxpayer or the taxpayer's representative. A taxpayer's representative must also provide a properly executed power of attorney.

- c) The Department will delete certain information from private letter rulings prior to public dissemination. Deletions will include the name and address of the taxpayer and taxpayer's representative, confidential return information and specific trade secret information identified by taxpayers in the ruling request.
- d) Private letter rulings will cease to bind the Department if there is a pertinent change in statutory law, case law, rules or material facts. In certain rare circumstances, it will be necessary for the Department to specifically revoke a private letter ruling previously issued to a taxpayer. In the case of such a revocation, the taxpayer will incur no liability for any tax, penalty or interest as a result of reliance on the ruling up to the date of the issuance of the revocation of the ruling (See Section 4 of the Taxpayer's Bill

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of Rights Act (Ill. Rev. Stat. 1991, ch. 120 par. 2304)[20 ILCS 2520/4]

- e) A cumulative annual index of letter rulings and individual copies of the ruling letters are available for inspection at, and may be purchased from, the Legal Services Bureau, 101 West Jefferson Street 5-500, Springfield, Illinois 62794.
- f) Requests for a cumulative annual index of ruling letters should be accompanied by a check or money order in the amount of \$3.00, made payable to the Illinois Department of Revenue. A cumulative Income Tax Index for 1981 through 1989 is available in the amount of \$4.00. Ruling letters may be purchased for a minimum of \$1.00 per opinion plus \$.25 per page for each page over one.
- g) In addition to the cumulative annual index, the Department publishes quarterly, in the Illinois Register, an index of all letter rulings issued by the Department for the previous calendar quarter.

## Section 1200.120 General Information Letters

- a) General Information letters are issued by the Department in response to written inquiries from taxpayers, taxpayer representatives, business, trade, industrial associations or similar groups.
- b) General Information letters contain general discussions of tax principles or applications. General Information letters are designed to provide general background information on topics of interest to taxpayers.
- c) General Information letters do not constitute statements of agency policy that apply, interpret or prescribe the tax laws administered by the Department. Information letters are not binding on the Department, may not be relied upon by taxpayers in taking positions with reference to tax issues and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.
- d) The Department may respond to all requests for general information letters by issuance of a general information letter, a request for additional information necessary to complete the letter, or by an explanation that the particular request does not fall within the definition of a general information letter along with a description of why the issuance of a general information letter is



## ILLINOIS REGISTER

## DEPARTMENT OF REVENUE

## NOTICE OF ADOPTED RULES

not appropriate, or by providing copies of pertinent authority such as regulations and statutes.

## Section 1200.130 Department Publications

- a) The Department occasionally publishes Information Bulletins. Information Bulletins are short explanations of changes in law, rules, procedures or basic explanations of topics of interest to taxpayers on various subjects. Information Bulletins have no binding effect on the Department and are designed merely to alert taxpayers to various topics of interest. Information bulletins may not be cited as authority for positions taken by taxpayers relative to a particular issue.
- b) The Department also periodically issues publications. These are newsletters designed to provide general information about the Department and various topics of general interest to taxpayers and tax practitioners. The information contained in these publications does not represent binding positions of the Department of Revenue, may not be cited as authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.
- c) Taxpayers and tax practitioners who are interested in being placed on a mailing list to receive some or all of the information bulletins issued by the Department, or the Department's newsletter, may contact the Department's Taxpayer information Division at the phone numbers listed in Section 1200.100 above.

## SUBPART B: RULEMAKING

## Section 1200.200 Procedures

- a) Rules will be proposed by the Director. Members of the executive staff in consultation with their Divisions or Bureaus or on the recommendation of the Legal Services Bureau may suggest new rules and changes to existing rules. Proposed rules or rule amendments are drafted, or approved by the Legal Services Bureau.
- b) Interested persons may petition the Director to make, amend or repeal a rule.
  - 1) The petition shall be addressed:

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## DEPARTMENT OF REVENUE

## NOTICE OF ADOPTED RULES

General Counsel  
Legal Services Bureau  
Department of Revenue  
101 West Jefferson Street, 5-500  
Springfield, Illinois 62794

- 2) The petition shall contain a clear statement of reasons for the proposed rule, amendment or repeal and the exact language of the suggested new rule or amendment.
- c) Rules adopted by the Department are available for public inspection during normal working hours at the Legal Services Bureau, 101 West Jefferson Street, Springfield, Illinois 62794 or at 100 West Randolph, Chicago, Illinois 60601.

## SUBPART C: ORGANIZATION

## Section 1200.300 Department Organization

The organization of the Department is illustrated in Table A.

## Section 1200.310 Regional Offices

Regional Offices of the Illinois Department of Revenue are at the following locations:

## CALIFORNIA

San Francisco (94134-2595) San Francisco Executive Park  
5 Thomas Mellon Circle,  
Suite 250 415/468-4873

Culver City (90230) 5855 Green Valley Circle  
Suite 306 310/216-1025

## ILLINOIS

Chicago (60601) 100 West Randolph 312/814-3142

Des Plaines (60016) Maine North Regional Building  
9511 Harrison Ave. 708/294-4200

Fairview Heights (62208) 15 Executive Drive, Suites 1 & 2  
P.O. Box 2080 618/624-6773

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Libertyville (60048) 800 S. Milwaukee 708/918-5500

Marion (62959) 1110 N. Johnson St.  
P.O. Box 337 618/993-8183Peoria (61212-9190) 1000 West Pioneer Parkway  
Suites 22 & 23  
P.O. Box 9090 309/693-5484

Springfield (62794) 101 W. Jefferson 217/782-8033

Rockford (61101) 200 S. Wyman 815/987-5210

Rock Island (61201) 4711-44th St. 309/788-0149

Urbana (61801-8416) 1717 Philo Rd., Suite 18  
P.O. Box 3309 217/333-5741West Chicago (60185) 245 W. Roosevelt Rd., Bldg. 4  
P.O. Box 310 708/293-8300

## NEW JERSEY

Paramus (07652) Room 215, 120 Route 17 N  
Paramus Plaza 2 201/845-0255

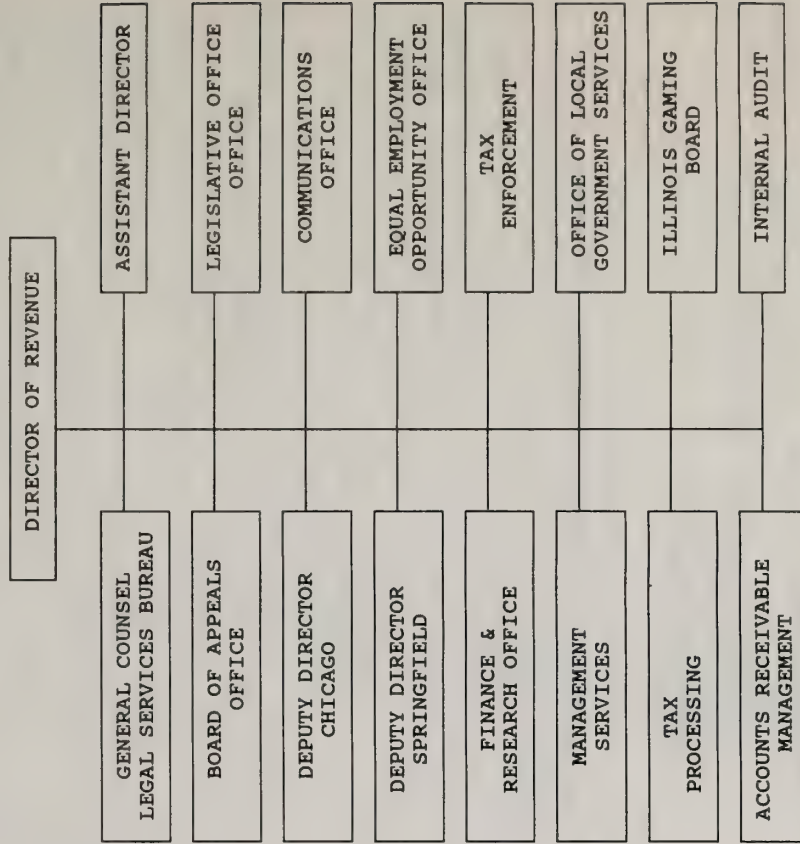
## OHIO

Cleveland (44131-2217) 6300 Rockside Road  
Suite 302 216/642-0377

## TEXAS

Richardson (75081-1816) 800 East Campbell Road  
Suite 221 214/680-9921DEPARTMENT OF REVENUE  
NOTICE OF ADOPTED RULES

## Section 1200. Table A Organizational Chart





SECRETARY OF STATE

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT(S)

- 15) Summary and Purpose of Rule: This rulemaking amends the provisions for the issuance and cancellation of a probationary license.
- 16) Information and answers to questions regarding this Adopted Rule should be directed to:

Nancy G. Easum  
Deputy General Counsel to the Secretary  
200 Howlett Building  
Springfield, IL 62756  
Tel: 217/782-2192

The full text of the Adopted Rule begins on the next page.

- 1) Heading of Part: Issuance of Licenses
- 2) Code Citation: 92 Ill. Adm. Code 1030
- 3) Section Numbers      Adopted Action  
1030.120      Amendment  
1030.130      Amendment
- 4) Statutory Authority: Section 2-104(b) of the Illinois Vehicle Title and Registration Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1991, ch. 95 1/2, par. 2-104(b)) and Section 6-113(c) of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1991, ch. 95 1/2, par. 6-113(c)).
- 5) Effective Date of Amendments: May 3, 1993
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this amendment contain incorporations by reference? No
- 8) Date Filed in Agency's Principal Office: May 3, 1993
- 9) Notice of Proposal Published in Illinois Register: July 31, 1992  
16 Ill. Reg. 12138
- 10) Has JCAR Issued a Statement of Objections to this Rule? No
- 11) Differences between proposal and final version: The statutory citations have been updated. Typographical and stylistic changes were also made.
- 12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the Agreement Letter issued by JCAR? N/A
- 13) Will this rule replace any Emergency Rule(s) currently in effect? No
- 14) Are there any other amendments pending on this Part?

Section Number	Proposed Action	Illinois Register Citation
1030.17	Amendment	17 Ill. Reg. 1752 (February 16, 1993)

SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT(S)

SECRETARY OF STATE

TITLE 92: TRANSPORTATION

CHAPTER II: SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT(S)

PART 1030

ISSUANCE OF LICENSES

- Section
- 1030.10
- 1030.11
- 1030.15
- 1030.20
- 1030.30
- 1030.40
- 1030.50
- 1030.55
- 1030.60
- 1030.63
- 1030.65
- 1030.70
- 1030.75
- 1030.80
- 1030.81
- 1030.84
- 1030.85
- 1030.86
- 1030.88
- 1030.89
- 1030.90
- What Persons Shall Not be Licensed or Granted Permits  
Procedure for Obtaining a Driver's License  
Cite for Re-examination  
Classification of Drivers-References  
Classification Standards  
Fifth Wheel Equipped Trucks  
Bus Driver's Authority, Religious Organization  
Commuter Van Driver Operating a For-Profit Ridesharing Arrangement  
Employer Certification Program  
Religious Exemption for Social Security Numbers  
Instruction Permits  
Driver's License Testing/Vision Screening  
Driver's License Testing/Vision Screening with Vision Aid  
Arrangements Other Than Standard Eye Glasses or Contact Lens(es)  
Driver's License Testing/Written Test  
Endorsements  
Vehicle Inspection  
Driver's License Testing/Road Test  
Multiple Attempts/Road Test  
Exemption of Facility Administered Road Test  
Temporary Licenses  
Requirement For Photograph and Signature of Licensee on Driver's  
License

- 1030.91
- 1030.92
- 1030.93
- 1030.94
- 1030.95
- 1030.100
- 1030.110
- 1030.115
- 1030.120
- 1030.130
- APPENDIX A
- APPENDIX B
- Disabled Person/Handicapped Identification Card  
Restrictions  
Restricted Local Licenses  
Duplicate or Corrected Driver's License or Instruction Permit  
Diplomatic and Consular Licenses  
Anatomical Gift Donor  
Emergency Medical Information Card  
Change-of-Address  
Issuance of a Probationary License  
Grounds for Cancellation of a Probationary License  
Questions Asked of a Driver's License Applicant  
Acceptable Identification Documents

AUTHORITY: Implementing Article I of the Illinois Driver Licensing Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1991, ch. 95 1/2, pars. 6-100 et seq.) [625 ILCS 5/6-100] and authorized by Section 2-104(b) of the Illinois Vehicle Title and Registration Law of the Illinois Vehicle Code (Ill. Rev. Stat. 1991, ch. 95 1/2, par. 2-104(b)) [625 ILCS 5/2-104(b)].

SOURCE: Filed March 30, 1971; amended at 3 Ill. Reg. 7, p. 13, effective April 2, 1979; amended at 4 Ill. Reg. 27, p. 422, effective June 23, 1980; amended at 6 Ill. Reg. 2400, effective February 10, 1982; codified at 6 Ill. Reg. 12674; amended at 9 Ill. Reg. 2716, effective February 20, 1985; amended at 10 Ill. Reg. 303, effective December 24, 1985; amended at 10 Ill. Reg. 18182, effective October 14, 1986; amended at 11 Ill. Reg. 9331, effective April 28, 1987; amended at 11 Ill. Reg. 18292, effective October 23, 1987; amended at 12 Ill. Reg. 3027, effective January 14, 1988; amended at 12 Ill. Reg. 13221, effective August 1, 1988; amended at 12 Ill. Reg. 16915, effective October 1, 1988; amended at 12 Ill. Reg. 19777, effective November 15, 1988; amended at 13 Ill. Reg. 5192, effective April 1, 1989; amended at 13 Ill. Reg. 7808, effective June 1, 1989; amended at 13 Ill. Reg. 12880, effective July 19, 1989; amended at 13 Ill. Reg. 12978, effective July 19, 1989; amended at 13 Ill. Reg. 13898, effective August 22, 1989; amended at 13 Ill. Reg. 15112, effective September 8, 1989; amended at 13 Ill. Reg. 17095, effective October 18, 1989; amended at 14 Ill. Reg. 4570, effective March 8, 1990; amended at 14 Ill. Reg. 4908, effective March 9, 1990; amended at 14 Ill. Reg. 5183, effective March 21, 1990; amended at 14 Ill. Reg. 8707, effective May 16, 1990; amended at 14 Ill. Reg. 9246, effective May 16, 1990; amended at 14 Ill. Reg. 9498, effective May 17, 1990; amended at 14 Ill. Reg. 10111, effective June 11, 1990; amended at 14 Ill. Reg. 10510, effective June 18, 1990; amended at 14 Ill. Reg. 12077, effective July 5, 1990; amended at 14 Ill. Reg. 15487, effective September 10, 1990; amended at 15 Ill. Reg. 15783, effective October 18, 1991; amended at 16 Ill. Reg. 2182, effective January 24, 1992; emergency amendment at 16 Ill. Reg. 12228, effective July 16, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 18087, effective November 17, 1992; emergency amendment at 17 Ill. Reg. 1219, effective January 13, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 2025, effective February 1, 1993; amended at 17 Ill. Reg. 7065, effective May 3, 1993.

Section 1030.120 Issuance of a Probationary License

- a) Definitions.
- For the purpose of this Section, the following terms shall have these meanings:
- 1) "Probationary License" shall mean a special restricted license granting full driving privileges during a period of suspension; the license is issued in conjunction with a driver improvement program upon successful completion of a driver improvement course.
- 2) "Driver Improvement Program Course" shall mean an organized remedial activity directed at approved by the Driver Services Department for improving the driving habits of certain suspended drivers. The program shall be available to a driver at no additional fee. This program, which course shall consist of individual counseling and/or group sessions of instruction, shall not exceed two sessions or a total of nine hours of instruction.



## NOTICE OF ADOPTED AMENDMENT(S)

- 3) "Cleared Miscellaneous Suspension" - suspensions for safety responsibility, financial responsibility, unsatisfied judgments, warrant parking/traffic, auto emissions, failure to appear, or curfew which are no longer in effect.
- 4) "Valid Driver's License" - a license issued by the Illinois Secretary of State which is not currently expired, suspended, revoked, or cancelled.
- 5) "Suspension of Driving Privileges" - the temporary withdrawal by formal action by the Secretary to operate a motor vehicle on public highways for a period specifically designated by the Secretary. See Section 1-204 of the Illinois Vehicle Code.
- b) A person whose driving privileges have been suspended under Section 6-206(a)(2) of the Illinois Vehicle Code (Ill. Rev. Stat. 1983 1991, ch. 95 1/2, par. 6-206(a)(2)) [625 ILCS 5/6-206 (a)(2)] for conviction of not less than three (3) offenses committed within a twelve (12) month period against traffic regulations governing the movement of vehicles shall qualify for probationary license if the individual meets the following requirements:
- 1) The person is not less than 18 years of age.
  - 2) The offenses for which the person was suspended do not exceed seventy-four (74) points as determined by the Illinois Traffic Offense Table (92 Ill. Adm. Code 1040.20).
  - 3) The individual's driving privileges have not been suspended or revoked within the past seven (7) years, excluding suspensions pursuant to Section 6-206(a)(3) of the Illinois Vehicle Code (Ill. Rev. Stat. 1983-1989, ch. 95-1/2, par. 6-206(a)(3)) concerning curfew violations. Cleared miscellaneous suspensions.
  - 4) The individual has not previously or currently been arrested for an offense which requires mandatory revocation upon conviction as stated in Section 6-205 of the Illinois Vehicle Code (Ill. Rev. Stat. 1983 1991, ch. 95 1/2, par. 6-205) [625 ILCS 5/6-205].
  - 5) The person agrees to complete a driver improvement program--this agreement must be confirmed by the individual's signature on the petition--for--a--Restricted--Driving-Permit-and/or-Probationary license--.
  - 5) The individual must have been issued or have qualified for a valid Illinois Driver's License prior to the suspension effective date and no outstanding reinstatement fee or failure to pay requirements have been entered to the driving record.
  - 6) The individual has successfully completed a driver improvement course.
  - 67) The individual submits a fee of \$8.00 completes an application and submits the required fees, including the \$8.00 probationary license fee, and surrenders his current drivers driver's license.

(Source: Amended at 17 Ill. Reg. 7065, effective May 3, 1993)

Section 1030.130 Grounds for Cancellation of a Probationary License

## NOTICE OF ADOPTED AMENDMENT(S)

## a) Definitions.

- 1) "Probationary License" - a special license granting full driving privileges during a period of suspension; the license is issued upon successful completion of a driver improvement course.
  - 2) "Driver Improvement Course" - an organized remedial activity approved by the Driver Services Department for improving the driving habits of certain suspended drivers. This course shall consist of individual counseling and/or group sessions of instruction and shall not exceed two sessions or a total of nine hours of instruction.
  - 3) "Cleared Miscellaneous Suspensions" - suspensions for safety responsibility, financial responsibility, unsatisfied judgments, warrant parking/traffic, auto emissions, failure to appear, or curfew which are no longer in effect.
  - 4) "Valid Driver's License" - a license issued by the Illinois Secretary of State which is not currently expired, suspended, revoked, or cancelled.
  - 5) "Suspension of Driving Privileges" - the temporary withdrawal by formal action by the Secretary to operate a motor vehicle on public highways for a period specifically designated by the Secretary. See Section 1-204 of the Illinois Vehicle Code.
  - 6) "Cancellation of a License" - the annulment or termination by formal action of the Secretary because the licensee is no longer entitled to such a license. See Section 1-110 of the Illinois Vehicle Code.
- b) A Probationary License as defined in Section 1030.120 shall be cancelled and/or further action taken against the individual's driving privileges if one of the following situations occurs:
- a1) The Secretary of State receives reliable written evidence that the individual is less than 18 years of age.
  - a2) The Secretary of State receives reliable written evidence that traffic convictions which were committed prior to the effective date of the suspension entered pursuant to Section 6-206(a)(2) of the Illinois Vehicle Code (Ill. Rev. Stat. 1983, ch. 95-1/2, par. 6-206(a)(2)) will result in the total points assessed against the individual's driving record to exceed seventy-four (74) points (within a twelve (12) month period) as determined by the Illinois Traffic Offense Table (92 Ill. Adm. Code 1040.20).
  - a3) The Secretary of State receives reliable written evidence that the individual's driving privileges have been suspended or revoked within the past seven (7) years, excluding cleared miscellaneous suspensions pursuant to Section 6-206(a)(3) of the Illinois Vehicle Code (Ill. Rev. Stat. 1983, ch. 95-1/2, par. 6-206(a)(3)) concerning curfew violations.
  - a4) The Secretary of State receives reliable written evidence indicating that the individual has been arrested, or previously arrested for, an offense which would require mandatory revocation upon conviction as stated in Section 6-205 of the Illinois Vehicle Code (Ill. Rev. Stat. 1983, ch. 95-1/2, par. 6-205).

## SECRETARY OF STATE

## NOTICE OF ADOPTED AMENDMENT(S)

e)5) The Secretary of State receives reliable written evidence that the individual did not attend or failed to complete the driver improvement program as defined in Section 1030-120 course.

f)6) The Secretary of State receives a reliable written report of a traffic offense, excluding those listed in Section 6-204(a)(2) of the Illinois Vehicle Code (Ill. Rev. Stat., ch. 95-1/27-par. 6-204(a)(2)), which was committed during the effective period of the probationary license.

(Source: Amended at 17 Ill. Reg. 7065, effective May 3, 1993)

## DEPARTMENT OF LABOR

## NOTICE OF EMERGENCY AMENDMENT

- 1) Heading of Part: Health and Safety
- 2) Code Citation: 56 Ill. Adm. Code 350
- 3) Section Numbers: Emergency Action:  
350.280 Amendment
- 4) Statutory Authority: Implementing and authorized by the "Safety Inspection and Education Act (Ch. 48 par. 59.01) (820 ILCS 220/0.01 et seq.) and the "Health and Safety Act" (Ch. 48 par. 137.1) (820 ILCS 225/1).
- 5) Effective Date of Amendment: April 27, 1993
- 6) If this emergency rule is to expire before the end of the 150-day period, please specify the date on which it is to expire: N/A
- 7) Date Filed in Agency's Principal Office: April 27, 1993
- 8) Reason for Emergency: The three shot series for vaccination against hepatitis B requires that the second shot be given thirty days after the first shot. School personnel designated as at risk may not be available over the summer recess to take the second shot. By postponing the start of the vaccination process until fall, school districts can be assured those identified as being at risk are afforded the necessary vaccination in the most timely and cost effective way.
- 9) A Complete Description of the Subjects and Issues Involved: Public school districts throughout Illinois are facing difficulties meeting the May 29, 1993 compliance date for the vaccination of routinely exposed employees as required by 29 CFR 1910.1030 (f)(2). The two major obstacles are dismissal of employees for summer break, and availability of the vaccine through the federal contract price. The Department intends to extend the deadline for vaccination of routinely exposed employees until 10 working days after commencement of the school's 1993 - 1994 school year.
- 10) Are there any proposed amendments to this Part pending? No.
- 11) Statement of Statewide Policy Objectives: No additional fiscal burden is created by this amendment.
- 12) Information and questions regarding this rule shall be directed to:  
Lenore Killam  
#1 West Old State Capitol Plaza, Room 300  
Springfield, IL 62701  
217/782-9386

The full text of the emergency amendments begins on the next page:



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DEPARTMENT OF LABOR

NOTICE OF EMERGENCY AMENDMENT

TITLE 56: LABOR AND EMPLOYMENT  
CHAPTER I: DEPARTMENT OF LABOR

SUBCHAPTER b: REGULATION OF WORKING CONDITIONS

PART 350  
HEALTH AND SAFETY

SUBPART A: INSPECTIONS AND CITATIONS

Section	Purpose and Scope
350.10	Definitions
350.20	Posting of Notice
350.30	Availability of Rules and Standards
350.40	Inspection Authority
350.50	Advance Notice of Inspection
350.60	Conduct of Inspections
350.70	Closing Conferences
350.80	Representatives of Employers and Employees
350.90	Objections During Inspection
350.100	Trade Secrets or Confidential Information
350.110	Consultation with Employees
350.120	Complaints by Employees
350.130	Imminent Danger
350.140	Citations
350.150	Posting of Citations
350.160	Appeal of Citation
350.170	Petition for Variance from Standards
350.180	Hearings
350.190	Advisory Inspections

SUBPART B: RECORDS OF INJURIES AND ILLNESSES

350.210	Emergency Notification
350.220	Recordable Injuries and Illnesses
350.230	Log of Injuries and Illnesses
350.240	Supplementary Record of Injuries and Illnesses
350.250	Annual Summary
350.260	Retention of Records
350.270	Access to Records

SUBPART C: FEDERAL STANDARDS

350.280	Adoption of Federal Standards
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EMERGENCY

AUTHORITY: Implementing and authorized by the Safety Inspection and Education

ILLINOIS REGISTER

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NOTICE OF EMERGENCY AMENDMENTS

Act (Ill. Rev. Stat. 1991, ch. 48, par. 59.01 et seq.) [820 ILCS 220/0.01] and the Health and Safety Act (Ill. Rev. Stat. 1991, ch. 48, par. 137.1 et seq.) [820 ILCS 225/1].

SOURCE: Emergency rules adopted at 9 Ill. Reg. 17004, effective October 17, 1985, for a maximum of 150 days; adopted at 10 Ill. Reg. 8765, effective May 14, 1986; amended at 11 Ill. Reg. 2798, effective January 28, 1987; amended at 12 Ill. Reg. 17086, effective October 11, 1988; amended at 16 Ill. Reg. 8518, effective May 26, 1992; amended at 17 Ill. Reg. 1074, effective January 19, 1993; emergency amended at 17 Ill. Reg. 7072, effective April 27, 1993, for a maximum of 150 days.

SUBPART C: FEDERAL STANDARDS

Section 350.280 Adoption of Federal Standards  
EMERGENCY

- a) Pursuant to Section 4 of the Health and Safety Act, the Department hereby adopts by reference the general health and safety standards and special maritime and construction industry standards adopted by the federal Occupational Safety and Health Administration as effective on July 1, 1991 and amended at FR56:37650, FR 56:4793 and FR56:43699. These standards are located at 29 CFR 1910, 1915, and 1926 and do not include any later amendments or editions.
- b) The Department shall consider any subsequent amendments to the health and safety standards adopted by the federal Occupational Safety and Health Administration. Such amendments will be adopted by reference, or substitute provisions which provide equivalent protection will be adopted. Amendments will be adopted through filing with the Secretary of State and publication in the Illinois Register as required by Section 5.01 of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1005.01) [5 ILCS 100/5].
- c) The Department hereby adopts as a rule of the Department, through incorporation by reference, 29 CFR Part 1910.1030, Occupational Exposure to Bloodborne Pathogens (1991, no later amendments or editions). The dates listed in paragraph (i) of 29 CFR Part 1910.1030 are not applicable to Illinois public sector employers. The effective date (paragraph (i)(1) of the adopted standard) for the Illinois public sector shall be the effective date of this amendment, as published in the Illinois Register. The compliance date for paragraph (i)(2) of the adopted standard shall be 30 days after the effective date, the date for paragraph (i)(3) shall be 60 days after the effective date, and the date for paragraph (i)(4) shall be 90 days after the effective date. School districts shall comply with section (f)(2) of the standard within 10 working days from the beginning of the 1993 - 1994 school year.

(Source: Emergency amended at 17 Ill. Reg. 7072, effective April 27, 1993 for a maximum of 150 days).





## DEPARTMENT OF PUBLIC HEALTH

## NOTICE OF WITHDRAWAL OF PROPOSED AMENDMENTS

790.9050 Amendment  
 790.9070 Amendment  
 790.9500 Amendment  
 790.9520 Amendment

4) Date Notice of Proposed Amendments was Published in the Illinois Register:

November 20, 1992 (16 Ill. Reg. 17496)

5) Reason for Withdrawal of the Proposed Amendments:

Public Act 87-1237 specifies that the Department will no longer promulgate as rules the list of products approved for drug product selection. All Sections of this Part that list drug products will be repealed in a subsequent rulemaking, making it unnecessary to adopt this rulemaking.

## DEPARTMENT OF PUBLIC AID

## NOTICE OF EXPEDITED CORRECTION

1) Rule Affected: Medical Payment (89 Ill. Adm. Code 140)2) Publication of Rulemaking Requiring Correction:

Amendments to Section 140.579 which were proposed on August 21, 1992 (16 Ill. Reg. 12838) were adopted effective December 1, 1992. The notice of adopted amendments was published on December 11, 1992 (16 Ill. Reg. 19146). The published and filed texts of the adopted amendments failed to include amendments to Section 140.579 which were adopted effective July 24, 1992, and published on July 31, 1992 (16 Ill. Reg. 12186).

3) Agency Representative:

Questions or comments concerning this correction may be directed to Kenneth E. Mitchell, Chief, Bureau of Rules and Regulations, Illinois Department of Public Aid, 100 South Grand Avenue East, Third Floor, Springfield, Illinois 62762. He may be contacted by telephone at (217) 524-3215.

4) Reason For Correction:

These corrections are "omissions . . . that create unintentional discrepancies between adopted rule text and text previously published in the Illinois Register" as provided at 1 Ill. Adm. Code 245.110(a) and Section 7.01(b) of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1007.01(b)). The published and filed texts of Section 140.579 adopted effective December 1, 1992, failed to include previous amendments to Section 140.579 which were adopted effective July 24, 1992. This error created the unintentional discrepancies.

5) Date Request for Correction Was Approved by the Joint Committee on Administrative Rules:

April 13, 1993

6) Effective Date of Correction:

December 1, 1992. The effective date of the two sets of amendments will not be affected by the correction, since both sets of amendments were properly adopted effective July 24, 1992, and December 1, 1992, respectively. The inadvertent failure to include the first set of amendments in the text of the subsequent amendments will not affect the effective date. On that basis, the corrected text reflects the amendments as effective December 1, 1992.

7) The full text of the Section, indicating the corrections, follows:

## NOTICE OF EXPEDITED CORRECTION

## Section 140.579 Specialized Living Centers

Specialized Living Centers (SLC's) shall divide their reimbursement for capital expenses with the State. The facility shall be reimbursed for actual capital expenses up to a maximum of \$2 \$3.50 per day for services provided on or after October 1, 1991. The balance of the capital reimbursement shall be retained by the State. In addition, for SLC's incurring necessary major capital improvements due to correction of original construction deficiencies or necessary major construction improvements mandated by the Department of Public Health the expenses of such improvements will be paid up to a maximum of \$2.00 per day.

(Source: Expedited correction at 17 Ill. Reg. 7078, effective December 1, 1992)

## NOTICE OF PUBLIC INFORMATION

LIST OF CONTRACTORS PROHIBITED FROM AN AWARD  
OF A CONTRACT OR A SUBCONTRACT  
FOR PUBLIC WORKS PROJECTS

Pursuant to the provisions of paragraph 11a of the Illinois Prevailing Wage Act (820 ILCS 130/1 et seq.), the Director of the Illinois Department of Labor gives notice that the following contractor has been found to have disregarded his obligations to employees under the Prevailing Wage Act on two (2) separate occasions after January 1, 1990; and is prohibited from being awarded any contract or subcontract for a public works project for two (2) years from the date of this publication:

Mr. Jeffrey L. Snodgrass  
Everette F. Snodgrass, Inc.  
171 S. Chicago Street  
P.O. Box 8  
Geneseo, Illinois 61254

Paragraph 11a of the Prevailing Wage Act provides in part that:

"No contract shall be awarded to a contractor or subcontractor appearing on the list, or to any firm, corporation, partnership or association in which such contractor or subcontractor has an interest until 2 years have elapsed from the date of publication of the list containing the name of such contractor or subcontractor."

Copies of the Illinois Prevailing Wage Act and Notices of Violations are available from:

Illinois Department of Labor  
Conciliation/Mediation Division  
1 West Old State Capitol Plaza, Room 300  
Springfield, Illinois 62701-1217



## POLLUTION CONTROL BOARD

## NOTICE OF PUBLIC INFORMATION ON PROPOSED AMENDMENTS

## NOTICE PURSUANT TO

ILL. REV. STAT. 1991, CH. 111½, PAR. 1007.2(b)

Section 22.4(a) of the Environmental Protection Act (Act) (Ill. Rev. Stat. 1991 ch. 111½, par 1022.4 [415 ILCS 5/22.4(a)]) requires the Board to adopt regulations which are "identical in substance" with USEPA rules adopted to implement Subtitle c of the Resource Conservation and Recovery Act of 1976 (P.L. 94-580), as amended (RCRA). The term "identical in substance" has been defined in Section 7.2 of the Act. Section 7.2(b) of the Act requires the Board to adopt a rule within one year of adoption of federal rule, unless the Board extends the time based on a finding that the time is insufficient and stating the reasons. It appears that adoption of the regulations in this Docket R93-4 will be late. The Board is therefore entering this order to extend the time.

On April 22, 1993, in R93-4, the Pollution Control Board entered, in pertinent part, the following Order pursuant to Ill. Rev. Stat. 1991, ch. 111½, par. 1007.2(b) [415 ILCS 5/7.2(b)] concerning RCRA Update (7-1-92 through 12-31-92):

The first USEPA rulemaking in this batch period was July 1, 1992. Pursuant to the Act, the Board's rulemaking is therefore due by July 1, 1993. For the following reasons, the Board hereby finds that an extension of time is needed, with October 7, 1993, the anticipated completion date.

Because of certain regulatory overlaps, the delayed promulgation of the predecessor R92-10 RCRA update rulemaking delayed the start-up of this R93-4 rulemaking. Also, the federal provisions which this rulemaking addresses contain special complexities; for example, they address changed requirements for used and waste oil, including altered permit requirements. In the course of preparing these regulations for proposal for public comment, we have become persuaded that we will have a special need for clarification of the federal language in some important areas, and that it would be prudent to allow sufficient pre-adoption time to do so.

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

## 1. Statute requiring agency to publish this information in the Illinois Register:

Name of Act: Illinois Department of Revenue Sunshine Act  
Citation: Ill. Rev. Stat. 1991, ch. 127, par. 2001 et seq. (20 ILCS 2515/1)

## 2. Summary of information:

Index of Department of Revenue income tax letter rulings issued for the First Quarter of 1993.

The ruling letters are listed numerically with a brief synopsis under the following subjects:

Addition Modifications	Business Income
Bond Premium Amortization	Capital Gains (Losses)
Dividends	(Also See Subtraction Modifications - Valuation Limitation)
Interest	Check Off Funds
Net Operating Loss	Circuit Breaker
Zero Coupon Bonds	Claims for Refund: See Refunds
Other Rulings	Collection
(not included above)	Combined Unitary Return
Administrative Review	(Also See Unitary)
Allocation	Commercial Domicile
(For Alternative Allocation rulings, see that heading)	Compensation
Alternative Allocation	Composite Returns
Amnesty	Confidentiality
Apportionment	Credits
Financial Organizations	Coal Research and Utilization
Insurance Companies	Credit for Replacement Tax Paid
Payroll Factor	Enterprise Zone Investment
Property Factor	Foreign Tax
Sales Factor	High Impact Business Investment
Transportation Services	Jobs Tax
Other Rulings	Replacement Tax Investment
(not included above)	Research and Development
Assessment	Training Expense
Bankruptcy	Other Rulings
Base Income	(not included above)
(Also See Addition Modifications, Fringe Benefits, Subtraction Modifications)	Deficiencies
Books and Records	Definitions
Bulk Sales: See Sales Outside the Ordinary Course of Business (Bulk Sales)	Domestic International Sales Corporations (DISC's)
	Elections: See Combined

## DEPARTMENT OF REVENUE

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

## NOTICE OF PUBLIC INFORMATION

Unitary Return, Extensions,  
Unitary  
Enterprise Zones  
(Also See Credits, Subtraction  
Modifications)  
Erroneous Refund: See Refunds  
Estates  
Estimated Tax  
Exempt Organizations  
Exemptions  
Extensions  
Failure to File: See Penalties  
Failure to Pay: See Penalties  
Farmers: See Estimated Tax  
Federal Returns  
Fiduciaries  
Financial Organizations: See  
Apportionment  
Foreclosure  
Foreign Sales Corporations  
(FSC's)  
Foreign Tax: See Credits  
Foreign Trade Zones: See  
Subtraction Modifications,  
Credits--Jobs Tax  
Forms  
Fraud: See Penalties  
Fringe Benefits  
IRC §125 "Cafeteria" Plans  
IRC §401(k) Plans  
Other Rulings  
(not included above)  
Gain (Loss): See Capital Gains  
(Losses), Valuation Limitation  
Information Reports  
Insurance Companies: See  
Apportionment  
Interest Income  
(Also See Addition Modifica-  
tions, Subtraction  
Modifications)  
Interest on Refunds and  
Deficiencies  
IRC §338  
Jeopardy: See Assessment

Judicial Review  
Liens  
Lottery  
Military  
(Also See Subtraction Modifica-  
tions)  
Miscellaneous  
Modification Addition: See  
Addition Modifications  
Modification Subtraction: See  
Subtraction Modifications  
Mutual Funds: See Subtraction  
Modifications  
Net Income (Loss) and Net Loss  
Deduction (IITA §207)  
(Also See Base Income, Capital  
Gains (Losses), Combined  
Unitary Return, Net Operating  
Loss and Net Operating Loss  
Deduction)  
Net Operating Loss and Net  
Operating Loss Deduction  
Nexus: See Public Law 86-  
272/Nexus  
Nonbusiness Income  
Nonresidents: See  
Residency/Nonresidency  
Notice and Demand: See Notices  
Notices  
Overpayments: See Refunds  
Partnerships  
Payments:  
(Also See Estimated Tax)  
Payroll Factor: See Apportion-  
ment  
Penalties  
Failure to File (IITA §1001)  
Failure to File Withholding  
Returns (IITA §1004)  
Failure to Pay (IITA §1002)  
Failure to Pay Estimated Tax  
(IITA §804)  
Fraud (IITA §1002)  
Reasonable Cause (IITA §1001)

Underpayment of Tax (IITA  
§1005)  
Other Rulings  
(Not included above)  
Pensions  
(Also See Subtraction  
Modifications)  
Political Organizations  
Property Factor: See  
Apportionment  
Property Tax: See Subtraction  
Modifications  
Protest  
Public Law 86-272/Nexus  
Rate of Tax  
Real Estate Investment Trusts  
Reasonable Cause: See Penalties  
Refunds (Also See Subtraction  
Modifications)  
Statute of Limitations  
Other Rulings  
(not included above)  
Replacement Tax  
(Also See Credits)  
Residency/Nonresidency  
Returns  
(For Combined Unitary Return  
and Composite Return rulings,  
see those headings)  
Amended Returns  
Due Dates  
Requirements to File  
Short Period Returns  
Other Rulings  
(not included above)  
S Corporations  
Sales Factor: See Apportionment  
Sales Outside the Ordinary  
Course of Business (Bulk Sales)  
Seizure  
Separate Accounting: See  
Alternative Allocation  
Signature  
Specific Accounting

Statute of Limitations: See  
Assessment, Collection,  
Deficiencies, Refunds  
Subchapter (S) Corporations: See  
S Corporations  
Subpart F Income: See Subtrac-  
tion Modifications  
Subtraction Modifications  
Enterprise and Foreign Trade  
Zones  
Illinois Tax Refund  
Interest on U.S. Government  
Obligations  
Military  
Money Market Mutual Funds  
Qualified Pension Plans  
Real Estate Taxes  
Subpart F Income  
Valuation Limitation  
Other Rulings  
(not included above)  
Taxability in Other States  
Taxable Year  
Transferees  
(Also See Sales Outside the  
Ordinary Course of Business  
(Bulk Sales))  
Transportation Services: See  
Apportionment  
Trusts  
Unitary  
(Also See Combined Unitary  
Return)  
U.S. Government Obligations:  
See Subtraction Modifications  
Valuation Limitation: See  
Subtraction Modifications  
Voluntary Disclosure Agreements  
Waiver on Assessments: See  
Assessment  
Withholding  
Employee Benefits  
Exemptions  
Personal Service Contracts  
(IITA §1405.2)



## DEPARTMENT OF REVENUE

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

## NOTICE OF PUBLIC INFORMATION

Reciprocal Agreements  
Other Rulings

(not included above)

Copies of the ruling letters themselves are available for inspection and may be purchased for a minimum of \$1.00 per opinion plus 25 cents per page for each page over one.

The index of Income Tax letter rulings for 1990 is available for \$3.00. A cumulative Income Tax Sunshine Index of 1981 through 1989 letter rulings may be purchased for \$4.00.

## 3. Name and address of person to contact concerning this information:

Margaret Forth  
Legal Division  
101 West Jefferson Street  
Springfield, Illinois 62794  
Telephone: (217) 782-6996

## 1993 FIRST QUARTER SUNSHINE INDEX

## ADDITION MODIFICATIONS - BOND PREMIUM AMORTIZATION

IT 93-30 02/11/1993 The deduction permitted each year is only the amortizable bond premium for that particular year. If the bond is called before maturity, there will be no amortizable bond premium for periods subsequent to the call, and as a result, no deduction per IITA Sections 203(a)(2)(M) for those periods.

## APPORTIONMENT - PAYROLL FACTOR

IT 93-21 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

IT 93-22 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

IT 93-23 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

## APPORTIONMENT - PROPERTY FACTOR

IT 93-21 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

IT 93-22 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

IT 93-23 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

## BASE INCOME

(Also See Addition Modifications, Fringe Benefits, Subtraction Modifications)

IT 93-5 01/06/1993 Although gambling winnings are a portion of the taxpayer's base income for Illinois income tax purposes, there is no corresponding subtraction from base income for gambling losses.

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

## 1993 FIRST QUARTER SUNSHINE INDEX

IT 93-9 01/06/1993 Illinois taxable income is determined without regard to deductions for charitable contributions allowed for federal purposes.

## COMPOSITE RETURNS

IT 93-29 02/11/1993 The Department has the authority under IITA Section 502(f) to determine the nature and extent of composite returns that will be accepted.

## CONFIDENTIALITY

IT 93-17 01/21/1993 Section 917(a) of the Illinois Income Tax Act (Ill. Rev. Stat. 1991, ch. 120, par. 9-917(a)) provides in relevant part that "except as provided in this Section, all information received by the Department from returns filed under this Act, or from any investigation conducted under the provisions of this Act, shall be confidential."

## CREDITS - ENTERPRISE ZONE INVESTMENT

IT 93-18 01/21/1993 A customer parking lot will not qualify for the Replacement Tax Investment Credit, because a customer parking lot does not meet the requirements of IITA 201(e)(2).

## CREDITS - FOREIGN TAX

IT 93-3 01/06/1993 Foreign tax credits are allowed only if a resident's income is subject to tax in this State, and the resident is taxed on the same income in another state.

IT 93-20 01/26/1993 According to Section 601(b)(3), the foreign tax paid with reference to a particular tax year, may be credited only against the Illinois tax paid for that same tax year. It would not be possible to claim the credit on a subsequent year Illinois return because of this limitation of Section 601(b)(3).

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

## 1993 FIRST QUARTER SUNSHINE INDEX

## CREDITS - JOBS TAX

IT 93-35 03/17/1993 General information about the Jobs Tax Credit.

## CREDITS - REPLACEMENT TAX INVESTMENT

IT 93-1 01/05/1993 Section 207(a) of the Illinois Income Tax Act, in general, provides that after applying required modifications, and allocation and apportionment provisions, an Illinois net operating loss is allowed as a carryover or carryback deduction in the manner allowed under Section 172 of the Internal Revenue Code.

## CREDITS - OTHER RULINGS

IT 93-19 01/22/1993 discusses the property tax credit and its applicability pursuant to Section 208 of the Illinois Income Tax Act.

## EXEMPT ORGANIZATIONS

IT 93-14 01/06/1993 Section 205 of the Illinois Income Tax Act ("the Act") automatically exempts from Illinois income taxation the income of an organization whose income is exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code.

## EXEMPTIONS

IT 93-10 01/06/1993 Discusses whether certain bonds are exempt from Illinois income taxation.

## FRINGE BENEFITS - IRC 125 "CAFETERIA" PLANS

IT 93-6 01/06/1993 Discussed the taxability of various fringe benefits under the Illinois Income Tax Act.

## FRINGE BENEFITS - IRC 401(K) PLANS



## DEPARTMENT OF REVENUE

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## 1993 FIRST QUARTER SUNSHINE INDEX

IT 93-6 01/06/1993 Discussed the taxability of various fringe benefits under the Illinois Income Tax Act.

## FRINGE BENEFITS - OTHER RULINGS

IT 93-26 02/03/1993 Illinois Income Tax Act Section 203(a)(1) provides that in the case of an individual, base income means an amount equal to the taxpayer's adjusted gross income for the taxable year. Therefore, as the federal exclusions are no longer in effect for educational assistance plans and group legal service plans, to the extent that these items would become a portion of federal adjusted gross income, these amounts would become a part of adjusted gross income subject to the Illinois income tax.

## MILITARY

(Also See Subtraction Modifications)

IT 93-11 01/06/1993 Discusses how military personnel are required to file Illinois income tax returns.

## NET INCOME (LOSS) AND NET LOSS DEDUCTION (IITA §207)

(Also See Base Income, Capital Gains (Losses), Combined Unitary Return, Net Operating Loss and Net Operating Loss Deduction, Unitary)

IT 93-1 01/05/1993 Section 207(a) of the Illinois Income Tax Act, in general, provides that after applying required modifications, and allocation and apportionment provisions, an Illinois net operating loss is allowed as a carryover or carryback deduction in the manner allowed under Section 172 of the Internal Revenue Code.

## PARTNERSHIPS

IT 93-27 02/08/1993 Schedules B and C no longer need to be filed with the Department at the time the IL-1065 is filed. So long as information is maintained by the taxpayer in a format that makes it possible to present the information required by Schedules B and C to the Department upon request, the taxpayer will be in compliance with its recordkeeping requirements.

## DEPARTMENT OF REVENUE

## NOTICE OF PUBLIC INFORMATION

## 1993 FIRST QUARTER SUNSHINE INDEX

## PENALTIES - OTHER RULINGS

IT 93-33 03/08/1993 Private letter rulings issued by the Internal Revenue Service can be instructive for Illinois income tax purposes. This letter discusses of the application of Internal Revenue Service Letter Ruling 9127004 to an Illinois fact pattern.

## PUBLIC LAW 86-272/NEXUS

IT 93-7 01/06/1993 The determination of nexus is made in the context of Public Law 86-272. The immunity is narrowly construed and can be easily forfeited. Whether a corporation's conduct exceeds the mere solicitation standard is a question of fact in each particular case.

IT 93-21 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

IT 93-22 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

IT 93-23 01/26/1993 Discusses the determination of nexus for Illinois income tax purposes.

## S CORPORATIONS

IT 93-28 02/09/1993 Under Illinois law, an S corporation is subject to the personal property replacement income tax and must file Form IL-1120-ST.

## SUBTRACTION MODIFICATIONS - ENTERPRISE AND FOREIGN TRADE ZONES

IT 93-15 01/06/1993 Item III of Publication 101 states that "income from state and local obligations is not exempt from Illinois income tax except where authorizing legislation adopted after August 1, 1969, specifically provides for an exemption."

## DEPARTMENT OF REVENUE

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## 1993 FIRST QUARTER SUNSHINE INDEX

## 1993 FIRST QUARTER SUNSHINE INDEX

IT 93-31 02/11/1993 The enterprise zone subtraction provided by Section 203(a)(2)(f) of the IITA is for dividends paid by a corporation that conducts substantially all of its operations in an enterprise zone. If a business conducts 95% or more of its business operations in an enterprise zone, it will meet the substantially all test.

IT 93-4 01/06/1993 Retirement benefits paid to former state employees under the State of Illinois Retirement System and benefits paid to retired teachers under the Teacher's Retirement System are not subject to the Illinois income tax by virtue of the subtraction modification allowed under Section 203(a)(2)(F).

## SUBTRACTION MODIFICATIONS - INTEREST ON U.S. GOVERNMENT OBLIGATIONS

IT 93-6 01/06/1993 Discussed the taxability of various fringe benefits under the Illinois Income Tax Act.

IT 93-10 01/06/1993 Discusses whether certain bonds are exempt from Illinois income taxation.

IT 93-8 01/06/1993 Illinois does not require reporting on information returns except with respect to rents, royalties, personal service contracts and prize awards. In addition, you should be aware of Section 203(a)(2)(F) which provides a subtraction modification for base income subject to the Illinois income tax for various retirement benefits.

IT 93-12 01/06/1993 Income from state and local obligations is not exempt from Illinois income tax except where authorizing legislation adopted after August 1, 1969 specifically provides for an exemption.

IT 93-34 03/10/1993 Section 203(a)(2)(f) of the Illinois Income Tax Act provides that an amount equal to all amounts included in an individual's adjusted gross income pursuant to a Federally tax-qualified plan, or as a distribution under the provisions of any retirement or disability plan for employees of any government agency or unit, are subtractions from adjusted gross income.

IT 93-13 01/06/1993 Discusses the holding of Andras case.

## SUBTRACTION MODIFICATIONS - MILITARY

IT 93-2 01/06/1993 Section 203(a)(2)(E) allows a subtraction from base income for "any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being on active duty in the Armed Forces of the United States."

IT 93-11 01/06/1993 Discusses how military personnel are required to file Illinois income tax returns.

## SUBTRACTION MODIFICATIONS - OTHER RULINGS

IT 93-8 01/06/1993 Illinois does not require reporting on information returns except with respect to rents, royalties, personal service contracts and prize awards. In addition, you should be aware of Section 203(a)(2)(F) which provides a subtraction modification for base income subject to the Illinois income tax for various retirement benefits.

## SUBTRACTION MODIFICATIONS - MONEY MARKET MUTUAL FUNDS

IT 93-16 01/06/1993 Section 30-15.8a of the Higher Education Student Assistance Law provides that "income, up to \$2,000 annually per account, which is derived by individuals from investments made in accordance with College Savings Programs established under this Section shall be free from all taxation by the State and its political subdivisions, except for estate, transfer and inheritance taxes."

IT 93-13 01/06/1993 Discusses the holding of Andras case.

## SUBTRACTION MODIFICATIONS - QUALIFIED PENSION PLANS



DEPARTMENT OF REVENUE

NOTICE OF PUBLIC INFORMATION

1993 FIRST QUARTER SUNSHINE INDEX

IT 93-20 01/26/1993 According to Section 601(b)(3), the foreign tax paid with reference to a particular tax year, may be credited only against the Illinois tax paid for that same tax year. It would not be possible to claim the credit on a subsequent year Illinois return because of this limitation of Section 601(b)(3).

VOLUNTARY DISCLOSURE AGREEMENTS

IT 93-32 02/23/1993 The voluntary disclosure program applies to all taxes administered by the Department except the Racing Privilege Tax, the Revenue Act of 1939 (Property Tax), the Real Estate Transfer Tax, and the Coin Operated Amusement Device and Redemption Machine Tax.

WITHHOLDING - OTHER RULINGS

IT 93-24 02/03/1993 The requirements for the payment of withholding by Illinois employers are found in Section 704 of the Illinois Income Tax Act.

IT 93-25 02/03/1993 Department Publication IL-700 provides information with respect to tables, instructions and other information for calculating withholding during 1993.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF REGULATORY FLEXIBILITY IMPACT ANALYSIS

RULES PROMULGATED BY STATE AGENCIES THAT MAY IMPACT SMALL BUSINESS

Name Of Agency: Department of Financial Institutions

Heading of the Part: Illinois Credit Union Act

Code Citation: 38 Ill. Adm. Code 190

Sections Involved: 190.35

190.70

190.75

190.165

Notice of Proposal Published in Illinois Register:  
April 30, 1993, 17 Ill. Reg. 6599

Statutory Authority: Ill. Rev. Stat. 1991, Ch. 17, par. 4401 et seq. (205 ILCS 305/1 et seq.)

Information concerning this Regulatory Flexibility Impact Analysis shall be directed to:

Name: Linda D. Brand

Address: Department of Commerce and Community Affairs  
620 E. Adams, Springfield, IL 62701

Telephone: (217) 785-6354

Other pertinent information regarding these rules:

JOINT COMMITTEE ON ADMINISTRATIVE RULES  
ILLINOIS GENERAL ASSEMBLY

## SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of April 28, 1993 through May 4, 1993, and have been scheduled for review by the Committee at its May 11, 1993 or June 15, 1993 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rule should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Office Bldg., Springfield, IL 62706.

Second Notice Expires	Agency and Rule	Start of First Notice	JCAR Meeting
6/10/93	Department of Transportation, Scott Joint-Use Airport Hazard Zoning (92 Ill Adm Code 77)	2/16/93 17 Ill Reg 1789	5/11/93
6/10/93	Commissioner of Savings and Residential Finance, Savings Bank Act (35 Ill Adm Code 1075)	3/5/93 17 Ill Reg 2727	5/11/93
6/11/93	Environmental Protection Agency, Permit Fees for Installing or Extending Sewers (35 Ill Adm Code 320)	2/26/93 17 Ill Reg 2469	5/11/93
6/14/93	Department of Children and Family Services, Child Custody Investigations and Supervision Related to Custodian or Visitation Judgements (89 Ill Adm Code 330)	2/5/93 17 Ill Reg 1259	5/11/93
6/14/93	Pollution Control Board, Standards for New Solid Waste Landfills (35 Ill Adm Code 811)	11/6/92 16 Ill Reg 16962	5/11/93
6/14/93	Pollution Control Board, Procedural Requirements for Permitted Landfills (35 Ill Adm Code 813)	11/6/92 16 Ill Reg 16920	5/11/93
6/14/93	Department of Revenue, Board of Appeals (86 Ill Adm Code 210)	3/5/93 17 Ill Reg 2718	5/11/93
6/14/93	Department of Transportation, Morris Municipal Airport Hazard Zoning (92 Ill Adm Code 67)	2/16/93 17 Ill Reg 1767	5/11/93

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6/14/93	Treasurer, Repeal of Home Ownership Made Easy Act (74 Ill Adm Code 750)	1/22/93 17 Ill Reg 762	5/11/93
6/16/93	Department of Mines and Minerals, General Definitions (62 Ill Adm Code 1701)	7/10/92 16 Ill Reg 10644	6/15/93
6/16/93	Department of Mines and Minerals, Exemption for Coal Extraction Incidental to the Extraction of Other Minerals (62 Ill Adm Code 1702)	7/10/92 16 Ill Reg 10631	6/15/93
6/16/93	Department of Mines and Minerals, Restriction on Financial Interests of State Employees (62 Ill Adm Code 1705)	7/10/92 16 Ill Reg 10790	6/15/93
6/16/93	Department of Mines and Minerals, Areas Designated by Act of Congress (62 Ill Adm Code 1761)	7/10/92 16 Ill Reg 10596	6/15/93
6/16/93	Department of Mines and Minerals, State Processes for Designating Areas Unsuitable for Surface Coal Mining Operations (62 Ill Adm Code 1764)	7/10/92 16 Ill Reg 10831	6/15/93
6/16/93	Department of Mines and Minerals, Requirements for Coal Exploration (62 Ill Adm Code 1772)	7/10/92 16 Ill Reg 10762	6/15/93
6/16/93	Department of Mines and Minerals, Requirements for Permits and Permit Processing (62 Ill Adm Code 1773)	7/10/92 16 Ill Reg 10768	6/15/93
6/16/93	Department of Mines and Minerals, Revision; Renewal; and Transfer, Assignment, or Sale of Permit Rights (62 Ill Adm Code 1774)	7/10/92 16 Ill Reg 10793	6/15/93



## ILLINOIS REGISTER

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6/16/93	6/15/93	7/10/92 16 Ill Reg 10590	Department of Mines and Minerals, Repeal of Administrative and Judicial Review of Decisions (62 Ill Adm Code 1775)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10640	Department of Mines and Minerals, General Content Requirements for Permit Applications (62 Ill Adm Code 1777)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10758	Department of Mines and Minerals, Permit Applications--Minimum Requirements for Legal, Financial, Compliance, and Related Infor- mation (62 Ill Adm Code 1778)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10835	Department of Mines and Minerals, Surface Mining Permit Applications --Minimum Requirements for Infor- mation on Environmental Resources (62 Ill Adm Code 1779)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10784	Department of Mines and Minerals, Requirements for Permits for Special Categories of Mining (62 Ill Adm Code 1785)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10853	Department of Mines and Minerals, Underground Mining Permit Applications--Minimum Require- ments for Reclamation and Operation Plan (62 Ill Adm Code 1784)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10849	Department of Mines and Minerals, Underground Mining Permit Applica- tions--Minimum Requirements for Information on Environmental Resources (62 Ill Adm Code 1783)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10839	Department of Mines and Minerals, Surface Mining Permit Applications --Minimum Requirements for Recla- mation and Operation Plan (62 Ill Adm Code 1780)

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6/16/93	6/15/93	7/10/92 16 Ill Reg 10607	Department of Mines and Minerals, Bonding and Insurance Require- ments for Surface Coal Mining and Reclamation Operations (62 Ill Adm Code 1800)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10726	Department of Mines and Minerals, Permanent Program Performance Standards--Underground Mining Activities (62 Ill Adm Code 1817)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10803	Department of Mines and Minerals, Special Permanent Program Per- formance Standards--Coal Preparation Plants Not Located Within the Permit Area of a Mine (62 Ill Adm Code 1827)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10807	Department of Mines and Minerals, State Enforcement (62 Ill Adm Code 1843)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10619	Department of Mines and Minerals, Civil Penalties (62 Ill Adm Code 1845)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10691	Department of Mines and Minerals, Individual Civil Penalties (62 Ill Adm Code 1846)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10569	Department of Mines and Minerals, Administrative and Judicial Review (62 Ill Adm Code 1847)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10669	Department of Mines and Minerals, General Rules Relating to Procedure and Practice (62 Ill Adm Code 1848)
6/16/93	6/15/93	7/10/92 16 Ill Reg 10695	Department of Mines and Minerals, Permanent Program Performance Standards--Surface Mining Activities (62 Ill Adm Code 1816)

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6/17/93	Department of Employment Security, Payment of Unemployment Contributions, Interest and Penalties (56 Ill Adm Code 2765)	3/5/93 17 Ill Reg 2523	6/15/93
6/17/93	Department of Central Management Services, Pay Plan (80 Ill Adm Code 310)	1/8/93 17 Ill Reg 191	6/15/93
6/17/93	Department of Mental Health and Developmental Disabilities, Grants (59 Ill Adm Code 103)	9/18/92 16 Ill Reg 14078	6/15/93
6/17/93	Department of Public Aid, Medical Assistance Programs (89 Ill Adm Code 120)	2/19/93 17 Ill Reg 2114	6/15/93

## DEPARTMENT OF FINANCIAL INSTITUTIONS

## NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of the Part: Consumer Installment Loan Act
- 2) Code Citation: 38 Ill. Adm. Code 110
- 3) Sections: Authority Note; 110.1; 110.240
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.] as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.
- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/ Subsection No.	IAPA Citation Conversions:	Existing Cite	New Cite
110.1	Par. 1	Par. 1	Par. 1 - 1
110.240(d)(2)	Sec. 12	Sec. 12	Sec. 10 - 40

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.



## DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of the Part: Financial Institutions Code
- 2) Code Citation: 38 Ill. Adm. Code 200
- 3) Section: 200.446
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.
- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

IAPA Citation Conversions:		
Section/ Subsection No.	Existing Cite	New Cite
200.446 (c)	Sec. 10 (c)	Sec. 10 - 25 (c)

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

## DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of the Part: The Formulation and Issuance of Schedules of Maximum Rates for check cashing and the writing of money orders of Community and Ambulatory Currency Exchanges.
- 2) Code Citation: 38 Ill. Adm. Code 125
- 3) Sections: 125.10; 125.30; 125.40; 125.100
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.
- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

IAPA Citation Conversions:		
Section/ Subsection No.	Existing Cite	New Cite
125.10	Sec. 3.08 Sec. 5	Sec. 1 - 65 Sec. 5 - 35 Sec. 5 - 6 Sec. 5 - 145
125.30 (k) (1)	Par. 1	Par. 1 - 1
125.30 (k) (2)	Sec. 5.01 (c)	Sec. 5 - 40 (d)
125.30 (1)	Sec. 5.02	Sec. 5 - 45
125.40 (c)	Sec. 5	Sec. 5 - 35
125.100(a)	Par. 10	Par. 10 - 25
125.100 (1) (3)	Par. 1	Par. 1 - 1

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

## DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of the Part: Schedules of Maximum Rates to be charged for check cashing and writing of money orders by Community and Ambulatory Currency Exchanges
- 2) Code Citation: 38 Ill. Adm. Code 130
- 3) Section: 130.10
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.
- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/	IAPA Citation Conversions:	
Subsection No.	Existing Cite	New Cite
130.10	Sec. 5	Sec. 5 - 35

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

## DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of the Part: Title Insurance Act
- 2) Code Citation: 50 Ill. Adm. Code 8100
- 3) Section: 8100.2146
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.
- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/	IAPA Citation Conversions:	
Subsection No.	Existing Cite	New Cite
8100.2146 (c)	10 (c)	10 - 25 (c)

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.



## BOARD OF REGENTS

## NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of Part: The Joint Rules of the Board of Regents, the Board of Governors of State Colleges and Universities, the Board of Trustees of the University of Illinois, and the Board of Trustees of Southern Illinois University: Procurement and Bidding
- 2) Code Citation: 44 Ill Adm Code 525
- 3) Sections: 525.10
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.

- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/ Subsection No.	IAPA Citation Conversions:	
	Existing Cite	New Cite
525.10	Par. 1001	Par. 1001-1

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

## BOARD OF REGENTS

## NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of Part: Public Information, Rulemaking and Organization
- 2) Code Citation: 2 Ill Adm Code 5075
- 3) Sections: Authority Note  
5075.100
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.

- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/ Subsection No.	IAPA Citation Conversions:	
	Existing Cite	New Cite
Authority Note	Sec. 4.01 Par. 1004.01	Sec. 5-15 Par. 1005-15
5075.100	Secs. 5 and 6	Secs. 5-35 and 5-65

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

OFFICE OF THE STATE TREASURER  
NOTICE PURSUANT TO P.A. 87-823

1) Heading of Part: Access to Information

2) Code Citation: 2 Ill Adm Code 651

3) Sections: Authority Note  
651.101

4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.

5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/ Subsection No.	IAPA Citation Conversions:	
	Existing Cite	New Cite
Authority Note	Sec. 4.01	Sec. 5-15
	Par. 1004.01	Par. 1005-15
651.101	Sec. 4.01	Sec. 5-15
	Par. 1004.01	Par. 1005-15

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

BOARD OF GOVERNORS OF STATE  
COLLEGES AND UNIVERSITIES

NOTICE PURSUANT TO P.A. 87-823

1) Heading of Part: Public Information, Rulemaking and Organization

2) Code Citation: 2 Ill Adm Code 5025

3) Sections: Authority Note  
5025.210

4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.

5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/ Subsection No.	IAPA Citation Conversions:	
	Existing Cite	New Cite
Authority Note	Sec. 4.01	Sec. 5-15
	Par. 1004.01	Par. 1005-15
5025.210	Par. 1001	Par. 1001-1

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.



OFFICE OF THE STATE TREASURER

NOTICE PURSUANT TO P.A. 87-823

- 1) Heading of Part: General Provisions
- 2) Code Citation: 80 Ill Adm Code 640
- 3) Sections: 640.220
- 4) The Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 1001-1 et seq.) [5 ILCS 100/1-1 et seq.], as amended pursuant to P.A. 87-823, effective July 1, 1992, requires each Agency to integrate all renumbered citations to the Act in their rules on file with the Administrative Code Division, Index Department, Office of Secretary of State, by July 1, 1993.
- 5) Pursuant to Section 5-155 of the Illinois Administrative Procedure Act, the following changes in the above named rules are made:

Section/ Subsection No.	IAPA Citation Conversions:	
	Existing Cite	New Cite
640.220	Par. 1001	Par. 1001-1

These changes have been made to the rules on file with the Administrative Code Division of the Index Department, Office of the Secretary of State. These changes do not affect the validity of the rules nor the date on which they became effective.

EXECUTIVE ORDER

93-3  
EXECUTIVE ORDER CREATING  
THE OFFICE OF INSPECTOR GENERAL AT  
THE DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Whereas, there is no greater priority, no greater moral imperative than to protect imperiled, defenseless children; and Whereas, while recognizing the challenges and extreme difficulty of their task, Illinois must demand the best efforts of all those charged with safeguarding endangered children; and Whereas, while those dedicated workers who give the children and families they serve their best efforts day after day must receive the credit that is due them, the small number of child welfare workers and other department staff who neglect their responsibilities must be held accountable; and Whereas, steps must be taken to restore public confidence in the integrity and effectiveness of the State's child welfare system; and

Whereas, this administration has demonstrated at the Department of Mental Health and Developmental Disabilities that an inspector general can make a very positive difference in the lives of those who rely on state government for services and protection;

Therefore, I, Jim Edgar, order the following:

I. I hereby create the position of an Inspector General who shall have the authority to conduct investigations into allegations of incidents of possible misconduct, misfeasance, malfeasance or violations of rules, procedures or laws by any employee, foster parent, service provider or contractor of the Department. The Inspector General shall make recommendations to the Director concerning sanctions or disciplinary actions against Department employees or providers of service under contract to the Department. Any investigation conducted by the Inspector General shall be independent and separate from the investigation mandated by the Abused and Neglected Child Reporting Act. The Inspector General shall be independent of the operations of the Department and shall report to the Director and perform such other duties as the Director may designate.

II. The Inspector General shall have access to all information and personnel necessary to perform the duties of the office. To minimize duplication of efforts and to assure consistency and conformance with the requirements and procedures established in the B.H. v. Suter consent decree and to share resources when appropriate, the Inspector General shall coordinate his or her activities with the Bureau of Quality Assurance within the Department.

III. The Inspector General shall be the primary liaison between the Department and the Department of State Police with

regard to investigations conducted under his or her auspices. If the Inspector General determines that a possible criminal act has been committed, or that special expertise is required in the investigation, he or she shall immediately notify the Department of State Police. All investigations conducted by the Inspector General shall be conducted in a manner designed to ensure the preservation of evidence for possible use in a criminal prosecution.

IV. The Inspector General may recommend to the Department of Children and Family Services, the Department of Public Health, or any other appropriate agency, sanctions to be imposed against service providers under the jurisdiction of or under contract with the Department for the protection of children in the custody or under the guardianship of the Department who received services from those providers. The Inspector General may seek the assistance of the Attorney General or any of the several state's attorneys in imposing sanctions.

V. The Inspector General shall at all times be granted access to any foster home, facility or program operated for or licensed or funded by the Department.

VI. Nothing in this Executive Order shall limit investigations by the Department of Children and Family Services that may otherwise be required by law or that may be necessary in that Department's capacity as the central administrative authority for child welfare.

VII. The Inspector General shall provide to the General Assembly and the Governor, no later than January 1 of each year, a summary of reports and investigations made under this executive order for the prior fiscal year. The summaries shall detail the imposition of sanctions and the final disposition of those recommendations. The summaries shall not contain any confidential or identifying information concerning the subjects of the reports and investigations. The summaries shall also include detailed recommended administrative actions and matters for consideration by the General Assembly.

Effective Date  
This Executive Order Number Three (1993) shall be effective upon filing with the Secretary of State.

Issued by the Governor April 29, 1993.

Filed with the Secretary of State April 29, 1993.

#### PROCLAMATION

93-123

#### NATIONAL FEDERATION OF INDEPENDENT BUSINESS DAY

Whereas, the National Federation of Independent Business (NFIB) was founded in 1943 as a nonpartisan and nonprofit advocate for small business ownership; and

Whereas, the NFIB has unwaveringly dedicated itself to defending the American free enterprise system, which is based on private ownership, fair competition, and the opportunity to pursue entrepreneurship; and

Whereas, the NFIB is Illinois' largest small business advocacy group, representing more than 20,000 small business owners; and

Whereas, the organization faithfully represents the small business community, relying on the opinion of its membership to determine its policy positions on legislative and regulatory issues; and

Whereas, the grassroots approach to political education and activism employed by the NFIB plays an invaluable role in our democratic processes, assuring that Illinois lawmakers and regulators understand how their decisions will affect the day-to-day operations and profitability of small business owners within their communities;

Therefore, I, Jim Edgar, Governor of the State of Illinois,

proclaim March 9, 1993, as NATIONAL FEDERATION OF INDEPENDENT BUSINESS DAY in Illinois to honor and recognize the NFIB's golden anniversary and the contributions the organizations and its members have made to the American way of life.

Issued by the Governor March 9, 1993.

Filed with the Secretary of State April 29, 1993.

93-124

#### NATIONAL CRIME VICTIM RIGHTS WEEK

Whereas, there are more than 95,000 crimes committed each day in the United States. Violent crime has increased 24 percent nationwide since 1987; and

Whereas, the victims of crime suffer financial, physical, and emotional injuries as a result of criminal violation, injuries that are often compounded by acts of misguided compassion in the aftermath of the crime; and

Whereas, victims and their families often need practical and psychological first aid as soon as possible after a crime; and

Whereas, traditional practices of the criminal justice system fail to provide victims with reasonable opportunities to be informed about the process or to participate in the proceedings; and

Whereas, bill of rights for victims and other legal protections need to be fully enforced in the criminal justice system in every jurisdiction in Illinois; and

Whereas, there is a critical need for strong victim restitution programs, victim compensation programs, and victim assistance programs throughout the United States and in Illinois. In recognition of these unmet needs, victims and their advocates have rallied to the cause of victim justice; and



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Whereas, the government of Illinois fully recognizes the need to treat victims with dignity and compassion;  
Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim April 25-May 1, 1993, as NATIONAL CRIME VICTIM RIGHTS WEEK in Illinois and call upon our citizens to commemorate the occasion under the theme, "Rally 'Round the Flag of Victim Justice."

Issued by the Governor April 8, 1993.  
Filed with the Secretary of State April 29, 1993.

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ACTION CODES	
A - Adopted Rule	P - Proposed Rule
AR - Adopted Repealer	PF - Prohibited Filing Order by JCAR*
C - Notice of Corrections	PP - Peremptory or Court Ordered Rules
CC - Codification Changes	PR - Proposed Repealer
E - Emergency Rule	R - Refusal to meet JCAR Objection
ER - Emergency Repealer	RC - Statement of Recommendation
M - Modification to meet JCAR objections	S - Suspension ordered by JCAR
O - JCAR Statement of Objections	W - Withdrawal to meet JCAR Objections
RQ - Request for Correction	
EC - Expedited Corrections	
	*Joint Committee on Administrative Rules

ALL RULES ARE LISTED BY PART NUMBER AND HEADING ONLY. (FOR ACTION ON SPECIFIC SECTIONS, PLEASE REFER TO THE SECTIONS AFFECTED INDEX.) IF THERE ARE ANY QUESTIONS, PLEASE CONTACT THE ADMINISTRATIVE CODE DIVISION AT (217) 782-9786.

#### ABANDONED MINED LANDS RECLAMATION COUNCIL

4 Ill. Adm. Code 1000 Americans With Disabilities Act Grievance Procedure (A-20092/92; CC-1673)

#### AGING, DEPARTMENT ON

89 Ill. Adm. Code 240 Community Care Program (P-12251/92; A-224) (P-15203/92; A-6090)  
89 Ill. Adm. Code 220 General Programmatic Requirements (P-883) (E-1179)

#### AGRICULTURE, DEPARTMENT OF

4 Ill. Adm. Code 550 Americans With Disabilities Act Grievance Procedure (A-11744/92; CC-1673)  
8 Ill. Adm. Code 65 Egg & Egg Products Act (P-527; A-6749)  
8 Ill. Adm. Code 115 Ill. Pseudorabies Control Act (E-5906) (P-6373)  
8 Ill. Adm. Code 256 Lawncare Wash Water & Rinsate Collection (P-14975/92; A-2189)  
8 Ill. Adm. Code 125 Meat & Poultry Inspection Act (PP-2063)  
8 Ill. Adm. Code 750 Sustainable Agriculture (P-1251; A-6965)  
8 Ill. Adm. Code 105 Swine Disease Control & Eradication Act (E-5910) (P-6377)

#### ALCOHOLISM AND SUBSTANCE ABUSE, DEPARTMENT OF

4 Ill. Adm. Code 500 Americans With Disabilities Act Grievance Procedure (A-11426/92; CC-1673)

#### ATTORNEY GENERAL

4 Ill. Adm. Code 125 Americans With Disabilities Act Grievance Procedure (P-2283/92; A-1811)

#### AUDITOR GENERAL

4 Ill. Adm. Code 1125 Americans With Disabilities Act Grievance Procedure (P-4523)

#### BANKS AND TRUST COMPANIES, COMMISSIONER OF

4 Ill. Adm. Code 375 Americans With Disabilities Act Grievance Procedure (A-15976/92; CC-1673)

#### CAPITAL DEVELOPMENT BOARD

4 Ill. Adm. Code 725 Americans With Disabilities Act Grievance Procedure (A-11432/92; CC-1673)  
71 Ill. Adm. Code 500 Asbestos Abatement Authority Act Procedures (P-3917)

#### CARNIVAL-AMUSEMENT SAFETY BOARD

56 Ill. Adm. Code 6000 Carnival & Amusement Ride Inspection Law (P-3922)

#### CENTRAL MANAGEMENT SERVICES, DEPARTMENT OF

44 Ill. Adm. Code 5000 Acquisition, Management & Disposal of Real Property (P-11378/92; A-1006) (P-2105) (E-2361)  
80 Ill. Adm. Code 303 Conditions of Employment (P-19285/92; A-5587)  
80 Ill. Adm. Code 2160 Local Government Health Plan (P-3577)  
80 Ill. Adm. Code 302 Merit & Fitness (P-17187/92; A-3169)  
80 Ill. Adm. Code 310 Pay Plan (P-191; C-672) (P-13679/92; A-238) (PP-498) (P-13179/92; A-590) (P-14001/92; A-1819) (P-18139/92; A-6441)  
80 Ill. Adm. Code 2650 Solicitation for Charitable Payroll Deductions (P-2449)  
44 Ill. Adm. Code 1 Standard Procurement (P-12808/92; A-600) (P-3926)

#### CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

89 Ill. Adm. Code 304 Access to & Eligibility for Child Welfare Services (P-7545/92; A-251)  
89 Ill. Adm. Code 336 Appeal of Child Abuse & Neglect Investigation Findings (P-7963/92; A-1026)  
89 Ill. Adm. Code 330 Child Custody Investigations & Supervision Related to Custodian or Visitation Judgements (P-1259)  
89 Ill. Adm. Code 377 Facilities & Programs Exempt from Licensure (P-7553/92; A-259)  
89 Ill. Adm. Code 402 Licensing Standards for Foster Family Homes (P-11707/92; A-267)  
89 Ill. Adm. Code 378 Multiple Licensure (PR-7561/92; AR-272)  
89 Ill. Adm. Code 335 Relative Home Placement (P-6681)  
89 Ill. Adm. Code 309 Review & Appeal Process (PR-7982/92; AR-1044)  
89 Ill. Adm. Code 337 Service Appeal Process (P-7999/92; A-1046)  
89 Ill. Adm. Code 302 Services Delivered by the Department (P-7565/92; A-274) (P-2460) (E-2513)

#### COMMERCE AND COMMUNITY AFFAIRS, DEPARTMENT OF

4 Ill. Adm. Code 375 Americans With Disabilities Act Grievance Procedure (A-14621/92; CC-1673)  
47 Ill. Adm. Code 125 Emergency Community Services Homeless Grant Program (P-18879/92; A-6180)  
14 Ill. Adm. Code 520 Enterprise Zone Program (P-13691/92; A-1837)  
47 Ill. Adm. Code 100 Low Income Home Energy Assistance Program (P-16707/92 A-3836)  
56 Ill. Adm. Code 2600 Service Delivery System & State Responsibilities (P-7120/92; A-6483)  
1 Ill. Adm. Code 300 Small Business Impact Analysis Procedures (P-11391/92; A-1511)  
47 Ill. Adm. Code 130 State Administration of the Ill. Neighborhood Corps Program (PR-1)



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83 III. Adm. Code 305	Construction of Electric Power & Communication Lines (P-2462)				
83 III. Adm. Code 756	Dual Party Relay Service (P-14004/92; A-1848)				
92 III. Adm. Code 1360	Equipment Leases (P-1685)				
83 III. Adm. Code 590	Minimum Safety Standards for Transportation of Gas & For Gas Pipeline Facilities (P-2466)				
83 III. Adm. Code 255	Notice Requirements for Change in Rates for Cooling, Electric, Gas, Heating, Telecommunications, Sewer or Water Services (P-13703/92; A-798)				
83 III. Adm. Code 315	Pole Attachment Rates, Terms & Conditions Applicable to Cable Television Companies & Electric & Telephone Public Utilities (P-202)				
83 III. Adm. Code 280	Procedures for Gas, Electric, Water & Sanitary Sewer Utilities Governing Eligibility for Service, Deposits, Payment Practices & Discontinuance of Service (P-12810/92; A-805) (P-6382)				
83 III. Adm. Code 735	Procedures Governing the Establishment of Credit, Billing Termination of Service & Issuance of Telephone Directories for Telephone Utilities in the State of Ill. (G.O. #218) (P-6386)				
83 III. Adm. Code 275	Promotional Practices of Electric & Gas Public Utilities (P-8269/92; A-98; RQ-2075; EC-3902)				
83 III. Adm. Code 755	Telecommunications Access for the Hearing & Voice Impaired (P-16709/92; A-5594)				
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23 III. Adm. Code 1501	Administration of the Ill. Public Community College Act (P-12274/92; A1853) (P-6686)				
4 III. Adm. Code 1050	Americans With Disabilities Act Grievance Procedure (P-17399/92; A-4185)				
2 III. Adm. Code 5176	Public Access to Information (CC-6903)				
2 III. Adm. Code 5175	Public Information, Rulemaking and Organization (CC-6904)				
COMMUNITY DEVELOPMENT FINANCE CORPORATION, ILLINOIS					
47 III. Adm. Code 700	By-Laws (P-4530)				
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4 III. Adm. Code 775	Americans with Disabilities Act Grievance Procedure (P-13710/92; A-6499)				
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17 III. Adm. Code 830	Commercial Fishing & Musseling in Certain Waters of the State (P-17405/92; A-3177)				
17 III. Adm. Code 950	Dog Training on Department-Owned or -Managed Sites (P-6390)				
17 III. Adm. Code 730	Dove Hunting (P-4539)				
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# TYPE OF RULEMAKING

am = amendment to existing Section  
cc = codification changes  
n = new Section  
r = repeal of existing Section  
re = recodified  
# = renumbered

# ACTION CODES

A = Adopted rule  
C = Correction  
P = Proposed Rule  
E = Emergency rule  
PP = Peremptory rule  
M = Modification  
W = Withdrawal  
RQ = Request for Correction  
PF = Prohibited filing  
S = Suspension  
O = JCAR Objection  
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RC = Recommendation  
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500	(A-11426/92; CC-1673)	65.130	am	(P-527; A-6749)
550	(A-11744/92; CC-1673)	65.140	am	(P-527; A-6749)
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700.203 n	(P-15684/92; A-6507)	115.80	am	(E-5906) (P-6373)
700.204 n	(P-15684/92; A-6507)	125.270	am	(PP-2063)
725	(A-11432/92; CC-1673)	125.390	am	(PP-2063)
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775.75 n	(P-17310/92; A-6499)	256.90	n	(P-14975/92; A-2189)
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975	(A-20092/92; CC-1673)	750.20	n	(P-1251; A-6965)
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211.4290	(P-4782)	211.5370	n	(P-4782)	211.6430	n	(P-4782)	218.106	am	(P-4905)
211.4310	(P-4782)	211.5410	n	(P-4782)	211.6450	n	(P-4782)	218.107	am	(P-4905)
211.4330	(P-4782)	211.5430	n	(P-4782)	211.6470	n	(P-4782)	218.109	am	(P-4905)
211.4350	(P-4782)	211.5450	n	(P-4782)	211.6490	n	(P-4782)	218.110	am	(P-4905)
211.4370	(P-4782)	211.5470	n	(P-4782)	211.6510	n	(P-4782)	218.111	am	(P-4905)
211.4390	(P-4782)	211.5490	n	(P-4782)	211.6530	n	(P-4782)	218.112	am	(P-4905)
211.4410	(P-4782)	211.5510	n	(P-4782)	211.6550	n	(P-4782)	218.121	am	(P-4905)
211.4430	(P-4782)	211.5550	n	(P-4782)	211.6570	n	(P-4782)	218.122	am	(P-4905)
211.4450	(P-4782)	211.5570	n	(P-4782)	211.6590	n	(P-4782)	218.123	am	(P-4905)
211.4470	(P-4782)	211.5590	n	(P-4782)	211.6610	n	(P-4782)	218.124	am	(P-4905)
211.4510	(P-4782)	211.5610	n	(P-4782)	211.6670	n	(P-4782)	218.125	r	(P-4905)
211.4530	(P-4782)	211.5630	n	(P-4782)	211.6690	n	(P-4782)	218.126	r	(P-4905)
211.4550	(P-4782)	211.5650	n	(P-4782)	211.6730	n	(P-4782)	218.141	am	(P-4905)
211.4590	(P-4782)	211.5670	n	(P-4782)	211.6750	n	(P-4782)	218.143	am	(P-4905)
211.4610	(P-4782)	211.5690	n	(P-4782)	211.6770	n	(P-4782)	218.144	am	(P-4905)
211.4630	(P-4782)	211.5710	n	(P-4782)	211.6810	n	(P-4782)	218.181	am	(P-4905)
211.4650	(P-4782)	211.5730	n	(P-4782)	211.6850	n	(P-4782)	218.182	am	(P-4905)
211.4670	(P-4782)	211.5750	n	(P-4782)	211.6870	n	(P-4782)	218.183	am	(P-4905)
211.4690	(P-4782)	211.5770	n	(P-4782)	211.6890	n	(P-4782)	218.184	am	(P-4905)
211.4710	(P-4782)	211.5790	n	(P-4782)	211.6910	n	(P-4782)	218.185	r	(P-4905)
211.4730	(P-4782)	211.5810	n	(P-4782)	211.6930	n	(P-4782)	218.186	am	(P-4905)
211.4750	(P-4782)	211.5830	n	(P-4782)	211.6950	n	(P-4782)	218.204	am	(P-4905)
211.4770	(P-4782)	211.5850	n	(P-4782)	211.6970	n	(P-4782)	218.205	am	(P-4905)
211.4790	(P-4782)	211.5870	n	(P-4782)	211.6990	n	(P-4782)	218.206	am	(P-4905)
211.4810	(P-4782)	211.5890	n	(P-4782)	211.7010	n	(P-4782)	218.207	am	(P-4905)
211.4830	(P-4782)	211.5910	n	(P-4782)	211.7030	n	(P-4782)	218.208	am	(P-4905)
211.4850	(P-4782)	211.5930	n	(P-4782)	211.7070	n	(P-4782)	218.209	am	(P-4905)
211.4870	(P-4782)	211.5950	n	(P-4782)	211.7110	n	(P-4782)	218.210	am	(P-4905)
211.4890	(P-4782)	211.5970	n	(P-4782)	211.7130	n	(P-4782)	218.211	am	(P-4905; C-6520)
211.4910	(P-4782)	211.6010	n	(P-4782)	211.7150	n	(P-4782)	218.301	am	(P-4905; C-6520)
211.4930	(P-4782)	211.6030	n	(P-4782)	211.7170	n	(P-4782)	218.302	am	(P-4905; C-6520)
211.4950	(P-4782)	211.6050	n	(P-4782)	211.7190	n	(P-4782)	218.303	am	(P-4905; C-6520)
211.4970	(P-4782)	211.6070	n	(P-4782)	211.7210	n	(P-4782)	218.304	am	(P-4905; C-6520)
211.5010	(P-4782)	211.6090	n	(P-4782)	211.7230	n	(P-4782)	218.401	am	(P-4905; C-6520)
211.5030	(P-4782)	211.6130	n	(P-4782)	211.7250	n	(P-4782)	218.402	am	(P-4905)
211.5050	(P-4782)	211.6150	n	(P-4782)	211.7270	n	(P-4782)	218.403	am	(P-4905)
211.5070	(P-4782)	211.6190	n	(P-4782)	211.7290	n	(P-4782)	218.404	am	(P-4905)
211.5090	(P-4782)	211.6210	n	(P-4782)	211.7310	n	(P-4782)	218.405	am	(P-4905)
211.5110	(P-4782)	211.6230	n	(P-4782)	211.7330	n	(P-4782)	218.421	am	(P-4905)
211.5130	(P-4782)	211.6270	n	(P-4782)	211.7350	n	(P-4782)	218.422	am	(P-4905)
211.5150	(P-4782)	211.6290	n	(P-4782)	218.100	am	(P-4905)	218.423	am	(P-4905)
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211.5230	(P-4782)	211.6370	n	(P-4782)	218.103	am	(P-4905)	218.427	am	(P-4905)
211.5250	(P-4782)	211.6390	n	(P-4782)	218.104	am	(P-4905)	218.428	am	(P-4905)
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218.447	am	(P-4905)	218.637	am	(P-4905)
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218.466	am	(P-4905)	218.883	r	(P-4905)
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219.122	am	(P-5169)	219.452	am	(P-5169)
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724.352	n	(P-16970/92; A-5806)	180.30	am	(P-14006/92; A-123)
724.353	n	(P-16970/92; A-5806)	180.85	am	(P-5990) (E-6321)
724.354	am	(P-16970/92; A-5806)	180.92	n	(P-14006/92; A-123)
724.401	am	(P-16970/92; A-5806)	180.94	n	(P-14006/92; A-123)
724.402	n	(P-16970/92; A-5806)	180.100	am	(P-14006/92; A-123)
724.403	am	(P-16970/92; A-5806)	190.35	n	(P-6599)
724.404	n	(P-16970/92; A-5806)	190.70	am	(P-6599)
724.410	am	(P-16970/92; A-5806)	190.75	n	(P-6599)
724.673	am	(P-16970/92; A-5806)	190.165	am	(P-6599)
725.113	am	(P-16831/92; A-5681)	400.110	re	(A-4464)
725.115	am	(P-16831/92; A-5681)	400.120	re	(A-4464)
725.119	n	(P-16831/92; A-5681)	400.130	re	(A-4464)
725.173	am	(P-16831/92; A-5681)	400.140	re	(A-4464)
725.321	am	(P-16831/92; A-5681)	400.141	re	(A-4464)
725.322	r	(P-16831/92; A-5681)	400.142	re	(A-4464)
725.322	n	(P-16831/92; A-5681)	400.143	re	(A-4464)
725.323	r	(P-16831/92; A-5681)	400.150	re	(A-4464)
725.323	n	(P-16831/92; A-5681)	400.205	re	(A-4464)
725.324	n	(P-16831/92; A-5681)	400.210	re	(A-4464)
725.326	am	(P-16831/92; A-5681)	400.220	re	(A-4464)
725.328	am	(P-16831/92; A-5681)	400.230	re	(A-4464)
725.354	am	(P-16831/92; A-5681)	400.240	re	(A-4464)
725.355	n	(P-16831/92; A-5681)	400.250	re	(A-4464)
725.359	n	(P-16831/92; A-5681)	400.260	re	(A-4464)
725.360	n	(P-16831/92; A-5681)	400.270	re	(A-4464)
725.401	am	(P-16831/92; A-5681)	400.280	re	(A-4464)
725.402	r	(P-16831/92; A-5681)	400.290	re	(A-4464)
725.402	n	(P-16831/92; A-5681)	400.310	re	(A-4464)
725.403	n	(P-16831/92; A-5681)	400.410	re	(A-4464)
725.404	n	(P-16831/92; A-5681)	400.420	re	(A-4464)



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TITLE 38 (CONT'D)		400.1440 re	(A-4464)	TITLE 38 (CONT'D)		450.160 n	(P-17570/92; A-3513)
400.430 re	(A-4464)	400.1450 re	(A-4464)	400.1972 re	(A-4464)	450.160 re	(A-4475)
400.440 re	(A-4464)	400.1460 re	(A-4464)	400.1975 re	(A-4464)	450.165 n	(P-17570/92; A-3513)
400.510 re	(A-4464)	400.1470 re	(A-4464)	400.1980 re	(A-4464)	450.165 re	(A-4475)
400.610 re	(A-4464)	400.1480 re	(A-4464)	400.1982 re	(A-4464)	450.170 re	(A-4475)
400.615 re	(A-4464)	400.1510 re	(A-4464)	400.1985 re	(A-4464)	450.175 am	(P-17570/92; A-3513)
400.620 re	(A-4464)	400.1520 re	(A-4464)	400.1990 re	(A-4464)	450.175 re	(A-4475)
400.630 re	(A-4464)	400.1530 re	(A-4464)	400.1993 re	(A-4464)	450.185 re	(A-4475)
400.640 re	(A-4464)	400.1540 re	(A-4464)	400.1997 re	(A-4464)	450.210 am	(P-17570/92; A-3513)
400.650 re	(A-4464)	400.1550 re	(A-4464)	400.2005 re	(A-4464)	450.210 re	(A-4475)
400.660 re	(A-4464)	400.1560 re	(A-4464)	400.2010 re	(A-4464)	450.220 am	(P-17570/92; A-3513)
400.665 re	(A-4464)	400.1570 re	(A-4464)	400.2020 re	(A-4464)	450.220 re	(A-4475)
400.670 re	(A-4464)	400.1580 re	(A-4464)	400.2030 re	(A-4464)	450.230 re	(A-4475)
400.675 re	(A-4464)	400.1590 re	(A-4464)	400.2040 re	(A-4464)	450.240 re	(A-4475)
400.680 re	(A-4464)	400.1600 re	(A-4464)	400.2050 re	(A-4464)	450.250 re	(A-4475)
400.690 re	(A-4464)	400.1610 re	(A-4464)	400.2055 re	(A-4464)	450.255 re	(A-4475)
400.700 re	(A-4464)	400.1620 re	(A-4464)	400.2060 re	(A-4464)	450.260 am	(P-17570/92; A-3513)
400.710 re	(A-4464)	400.1630 re	(A-4464)	400.2070 re	(A-4464)	450.260 re	(A-4475)
400.720 re	(A-4464)	400.1640 re	(A-4464)	400.2105 re	(A-4464)	450.270 re	(A-4475)
400.810 re	(A-4464)	400.1650 re	(A-4464)	400.2110 re	(A-4464)	450.280 re	(A-4475)
400.910 re	(A-4464)	400.1660 re	(A-4464)	400.2120 re	(A-4464)	450.290 re	(A-4475)
400.1010 re	(A-4464)	400.1670 re	(A-4464)	400.2200 re	(A-4464)	450.310 re	(A-4475)
400.1020 re	(A-4464)	400.1680 re	(A-4464)	400.2300 re	(A-4464)	450.320 re	(A-4475)
400.1030 re	(A-4464)	400.1690 re	(A-4464)	400.2310 re	(A-4464)	450.330 re	(A-4475)
400.1040 re	(A-4464)	400.1700 re	(A-4464)	400.2320 re	(A-4464)	450.340 re	(A-4475)
400.1050 re	(A-4464)	400.1710 re	(A-4464)	400.2330 re	(A-4464)	450.350 re	(A-4475)
400.1060 re	(A-4464)	400.1720 re	(A-4464)	400.2340 re	(A-4464)	450.410 am	(P-17570/92; A-3513)
400.1070 re	(A-4464)	400.1730 re	(A-4464)	400.2400 re	(A-4464)	450.410 re	(A-4475)
400.1080 re	(A-4464)	400.1740 re	(A-4464)	400.2410 re	(A-4464)	450.420 re	(A-4475)
400.1090 re	(A-4464)	400.1750 re	(A-4464)	400.2420 re	(A-4464)	450.425 n	(P-17570/92; A-3513)
400.1110 re	(A-4464)	400.1760 re	(A-4464)	400.2500 re	(A-4464)	450.425 re	(A-4475)
400.1120 re	(A-4464)	400.1770 re	(A-4464)	400.2510 re	(A-4464)	450.430 re	(A-4475)
400.1130 re	(A-4464)	400.1770 re	(A-4464)	400.2520 re	(A-4464)	450.440 re	(A-4475)
400.1140 re	(A-4464)	400.1780 re	(A-4464)	400.2530 re	(A-4464)	450.450 re	(A-4475)
400.1150 re	(A-4464)	400.1790 re	(A-4464)	400.2540 re	(A-4464)	450.460 re	(A-4475)
400.1160 re	(A-4464)	400.1800 re	(A-4464)	400.2550 re	(A-4464)	450.470 re	(A-4475)
400.1170 re	(A-4464)	400.1810 re	(A-4464)	400.2700 re	(A-4464)	450.475 re	(A-4475)
400.1180 re	(A-4464)	400.1905 re	(A-4464)	400.2710 re	(A-4464)	450.480 re	(A-4475)
400.1190 re	(A-4464)	400.1910 re	(A-4464)	450.110 re	(A-4475)	450.490 re	(A-4475)
400.1200 re	(A-4464)	400.1915 re	(A-4464)	450.115 re	(A-4475)	450.610 re	(A-4475)
400.1210 re	(A-4464)	400.1920 re	(A-4464)	450.120 re	(A-4475)	450.620 re	(A-4475)
400.1220 re	(A-4464)	400.1925 re	(A-4464)	450.125 re	(A-4475)	450.630 re	(A-4475)
400.1310 re	(A-4464)	400.1930 re	(A-4464)	450.130 re	(A-4475)	450.640 re	(A-4475)
400.1320 re	(A-4464)	400.1935 re	(A-4464)	450.135 n	(P-17570/92; A-3513)	450.650 re	(A-4475)
400.1330 re	(A-4464)	400.1940 re	(A-4464)	450.135 re	(A-4475)	450.660 re	(A-4475)
400.1340 re	(A-4464)	400.1945 re	(A-4464)	450.140 re	(A-4475)	450.710 re	(A-4475)
400.1410 re	(A-4464)	400.1950 re	(A-4464)	450.145 n	(P-17570/92; A-3513)	450.720 re	(A-4475)
400.1420 re	(A-4464)	400.1955 re	(A-4464)	450.145 re	(A-4475)	450.730 re	(A-4475)
400.1430 re	(A-4464)	400.1970 re	(A-4464)	450.150 re	(A-4475)	450.740 re	(A-4475)

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450.750 re	(A-4475)	450.1540 re	(A-4475)
450.810 re	(A-4475)	450.1550 re	(A-4475)
450.820 re	(A-4475)	450.1560 re	(A-4475)
450.830 re	(A-4475)	450.1570 re	(A-4475)
450.840 re	(A-4475)	450.1580 re	(A-4475)
450.850 re	(A-4475)	450.1590 re	(A-4475)
450.860 re	(A-4475)	450.1595 re	(A-4475)
450.910 re	(A-4475)	450.1600 re	(A-4475)
450.920 re	(A-4475)	450.1610 re	(A-4475)
450.930 re	(A-4475)	450.1620 re	(A-4475)
450.940 am	(P-17570/92; A-3513)	450.1630 re	(A-4475)
450.940 re	(A-4475)	450.1640 re	(A-4475)
450.950 re	(A-4475)	450.1650 re	(A-4475)
450.1010 re	(A-4475)	450.1660 re	(A-4475)
450.1020 am	(P-17570/92; A-3513)	450.1670 re	(A-4475)
450.1020 re	(A-4475)	450.1680 re	(A-4475)
450.1030 re	(A-4475)	450.1690 re	(A-4475)
450.1110 re	(A-4475)	450.1700 re	(A-4475)
450.1120 re	(A-4475)	450.1720 re	(A-4475)
450.1130 re	(A-4475)	450.1730 re	(A-4475)
450.1140 re	(A-4475)	450.1740 re	(A-4475)
450.1150 re	(A-4475)	450.1750 re	(A-4475)
450.1160 re	(A-4475)	450.1760 re	(A-4475)
450.1170 re	(A-4475)	450.1770 re	(A-4475)
450.1175 re	(A-4475)	1000.110 re	(A-4464)
450.1210 re	(A-4475)	1000.120 re	(A-4464)
450.1220 re	(A-4475)	1000.130 re	(A-4464)
450.1230 re	(A-4475)	1000.140 re	(A-4464)
450.1240 re	(A-4475)	1000.141 re	(A-4464)
450.1250 re	(A-4475)	1000.142 re	(A-4464)
450.1305 re	(A-4475)	1000.143 re	(A-4464)
450.1310 re	(A-4475)	1000.150 re	(A-4464)
450.1315 re	(A-4475)	1000.205 re	(A-4464)
450.1320 re	(A-4475)	1000.210 re	(A-4464)
450.1325 re	(A-4475)	1000.220 re	(A-4464)
450.1330 re	(A-4475)	1000.230 re	(A-4464)
450.1335 am	(P-17570/92; A-3513)	1000.240 re	(A-4464)
450.1335 re	(A-4475)	1000.250 re	(A-4464)
450.1340 re	(A-4475)	1000.260 re	(A-4464)
450.1345 re	(A-4475)	1000.270 re	(A-4464)
450.1350 re	(A-4475)	1000.280 re	(A-4464)
450.1355 re	(A-4475)	1000.290 re	(A-4464)
450.1360 re	(A-4475)	1000.310 re	(A-4464)
450.1410 re	(A-4475)	1000.410 re	(A-4464)
450.1420 re	(A-4475)	1000.420 re	(A-4464)
450.1510 re	(A-4475)	1000.430 re	(A-4464)
450.1520 re	(A-4475)	1000.440 re	(A-4464)
450.1530 re	(A-4475)	1000.510 re	(A-4464)

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TITLE 38 (CONT'D)

1000.610 re	(A-4464)	1000.1470 re	(A-4464)
1000.615 re	(A-4464)	1000.1480 re	(A-4464)
1000.620 re	(A-4464)	1000.1510 re	(A-4464)
1000.630 re	(A-4464)	1000.1520 re	(A-4464)
1000.640 re	(A-4464)	1000.1530 re	(A-4464)
1000.650 re	(A-4464)	1000.1540 re	(A-4464)
1000.660 re	(A-4464)	1000.1550 re	(A-4464)
1000.665 re	(A-4464)	1000.1560 re	(A-4464)
1000.670 re	(A-4464)	1000.1570 re	(A-4464)
1000.675 re	(A-4464)	1000.1580 re	(A-4464)
1000.680 re	(A-4464)	1000.1590 re	(A-4464)
1000.690 re	(A-4464)	1000.1600 re	(A-4464)
1000.700 re	(A-4464)	1000.1610 re	(A-4464)
1000.710 re	(A-4464)	1000.1620 re	(A-4464)
1000.720 re	(A-4464)	1000.1630 re	(A-4464)
1000.810 re	(A-4464)	1000.1640 re	(A-4464)
1000.910 re	(A-4464)	1000.1650 re	(A-4464)
1000.1010 re	(A-4464)	1000.1660 re	(A-4464)
1000.1020 re	(A-4464)	1000.1670 re	(A-4464)
1000.1030 re	(A-4464)	1000.1680 re	(A-4464)
1000.1040 re	(A-4464)	1000.1690 re	(A-4464)
1000.1050 re	(A-4464)	1000.1700 re	(A-4464)
1000.1060 re	(A-4464)	1000.1710 re	(A-4464)
1000.1070 re	(A-4464)	1000.1720 re	(A-4464)
1000.1080 re	(A-4464)	1000.1730 re	(A-4464)
1000.1090 re	(A-4464)	1000.1740 re	(A-4464)
1000.1110 re	(A-4464)	1000.1750 re	(A-4464)
1000.1120 re	(A-4464)	1000.1760 re	(A-4464)
1000.1130 re	(A-4464)	1000.1770 re	(A-4464)
1000.1140 re	(A-4464)	1000.1770 re	(A-4464)
1000.1150 re	(A-4464)	1000.1780 re	(A-4464)
1000.1160 re	(A-4464)	1000.1790 re	(A-4464)
1000.1170 re	(A-4464)	1000.1800 re	(A-4464)
1000.1180 re	(A-4464)	1000.1810 re	(A-4464)
1000.1190 re	(A-4464)	1000.1905 re	(A-4464)
1000.1200 re	(A-4464)	1000.1910 re	(A-4464)
1000.1210 re	(A-4464)	1000.1915 re	(A-4464)
1000.1220 re	(A-4464)	1000.1920 re	(A-4464)
1000.1310 re	(A-4464)	1000.1925 re	(A-4464)
1000.1320 re	(A-4464)	1000.1930 re	(A-4464)
1000.1330 re	(A-4464)	1000.1935 re	(A-4464)
1000.1340 re	(A-4464)	1000.1940 re	(A-4464)
1000.1410 re	(A-4464)	1000.1945 re	(A-4464)
1000.1420 re	(A-4464)	1000.1950 re	(A-4464)
1000.1430 re	(A-4464)	1000.1955 re	(A-4464)
1000.1440 re	(A-4464)	1000.1970 re	(A-4464)
1000.1450 re	(A-4464)	1000.1972 re	(A-4464)
1000.1460 re	(A-4464)	1000.1975 re	(A-4464)
		1000.1980 re	(A-4464)

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TITLE 38 (CONT'D)		TITLE 38 (CONT'D)		TITLE 38 (CONT'D)		TITLE 38 (CONT'D)	
1000.1982	re (A-4464)	1050.210	re (A-4475)	1050.1020	re (A-4475)	1050.1690	re (A-4475)
1000.1985	re (A-4464)	1050.220	re (A-4475)	1050.1030	re (A-4475)	1050.1700	re (A-4475)
1000.1990	re (A-4464)	1050.230	re (A-4475)	1050.1110	re (A-4475)	1050.1720	re (A-4475)
1000.1993	re (A-4464)	1050.240	re (A-4475)	1050.1120	re (A-4475)	1050.1730	re (A-4475)
1000.1997	re (A-4464)	1050.250	re (A-4475)	1050.1130	re (A-4475)	1050.1740	re (A-4475)
1000.2005	re (A-4464)	1050.255	re (A-4475)	1050.1140	re (A-4475)	1050.1750	re (A-4475)
1000.2010	re (A-4464)	1050.260	re (A-4475)	1050.1150	re (A-4475)	1050.1760	re (A-4475)
1000.2020	re (A-4464)	1050.270	re (A-4475)	1050.1160	re (A-4475)	1050.1770	re (A-4475)
1000.2030	re (A-4464)	1050.280	re (A-4475)	1050.1170	re (A-4475)	1050.1790	re (A-4475)
1000.2040	re (A-4464)	1050.290	re (A-4475)	1050.1175	re (A-4475)	1075.100	n (P-2727)
1000.2050	re (A-4464)	1050.310	re (A-4475)	1050.1210	re (A-4475)	1075.1425	am (P-2727)
1000.2055	re (A-4464)	1050.320	re (A-4475)	1050.1230	re (A-4475)	1075.1700	n (P-2727)
1000.2060	re (A-4464)	1050.330	re (A-4475)	1050.1240	re (A-4475)	1075.1710	n (P-2727)
1000.2070	re (A-4464)	1050.340	re (A-4475)	1050.1250	re (A-4475)	1075.1800	n (P-2727)
1000.2105	re (A-4464)	1050.350	re (A-4475)	1050.1305	re (A-4475)	1075.1805	n (P-2727)
1000.2110	re (A-4464)	1050.410	re (A-4475)	1050.1310	re (A-4475)	1075.1810	n (P-2727)
1000.2120	re (A-4464)	1050.420	re (A-4475)	1050.1315	re (A-4475)	1075.1815	n (P-2727)
1000.2200	re (A-4464)	1050.425	re (A-4475)	1050.1320	re (A-4475)	1075.1820	n (P-2727)
1000.2300	re (A-4464)	1050.430	re (A-4475)	1050.1325	re (A-4475)	1075.1825	n (P-2727)
1000.2310	re (A-4464)	1050.440	re (A-4475)	1050.1330	re (A-4475)	1075.1830	n (P-2727)
1000.2320	re (A-4464)	1050.450	re (A-4475)	1050.1335	re (A-4475)	1075.1835	n (P-2727)
1000.2330	re (A-4464)	1050.460	re (A-4475)	1050.1340	re (A-4475)	1075.1840	n (P-2727)
1000.2340	re (A-4464)	1050.470	re (A-4475)	1050.1345	re (A-4475)	1075.1845	n (P-2727)
1000.2400	re (A-4464)	1050.475	re (A-4475)	1050.1350	re (A-4475)	1075.1850	n (P-2727)
1000.2410	re (A-4464)	1050.480	re (A-4475)	1050.1355	re (A-4475)	1075.1855	n (P-2727)
1000.2420	re (A-4464)	1050.490	re (A-4475)	1050.1410	re (A-4475)	1075.1860	n (P-2727)
1000.2500	re (A-4464)	1050.610	re (A-4475)	1050.1420	re (A-4475)	1075.1865	n (P-2727)
1000.2510	re (A-4464)	1050.620	re (A-4475)	1050.1510	re (A-4475)	1075.1870	n (P-2727)
1000.2520	re (A-4464)	1050.630	re (A-4475)	1050.1520	re (A-4475)	1075.1875	n (P-2727)
1000.2530	re (A-4464)	1050.640	re (A-4475)	1050.1530	re (A-4475)	1075.1880	n (P-2727)
1000.2540	re (A-4464)	1050.650	re (A-4475)	1050.1540	re (A-4475)	1075.1885	n (P-2727)
1000.2550	re (A-4464)	1050.660	re (A-4475)	1050.1550	re (A-4475)	1075.1890	n (P-2727)
1000.2700	re (A-4464)	1050.710	re (A104475)	1050.1560	re (A-4475)	1075.1895	n (P-2727)
1000.2710	re (A-4464)	1050.720	re (A-4475)	1050.1570	re (A-4475)	1075.1900	n (P-2727)
1050.110	re (A-4475)	1050.730	re (A-4475)	1050.1580	re (A-4475)	1075.1905	n (P-2727)
1050.115	re (A-4475)	1050.740	re (A-4475)	1050.1590	re (A-4475)	1075.1910	n (P-2727)
1050.120	re (A-4475)	1050.750	re (A-4475)	1050.1600	re (A-4475)	1075.1915	n (P-2727)
1050.125	re (A-4475)	1050.810	re (A-4475)	1050.1610	re (A-4475)	1075.1920	n (P-2727)
1050.130	re (A-4475)	1050.820	re (A-4475)	1050.1620	re (A-4475)	1075.1925	n (P-2727)
1050.135	re (A-4475)	1050.830	re (A-4475)	1050.1630	re (A-4475)	1075.1930	n (P-2727)
1050.140	re (A-4475)	1050.840	re (A-4475)	1050.1640	re (A-4475)	1075.1935	n (P-2727)
1050.145	re (A-4475)	1050.850	re (A-4475)	1050.1650	re (A-4475)	1075.1940	n (P-2727)
1050.150	re (A-4475)	1050.860	re (A-4475)	1050.1660	re (A-4475)	1075.1945	n (P-2727)
1050.160	re (A-4475)	1050.910	re (A-4475)	1050.1670	re (A-4475)	1075.1950	n (P-2727)
1050.165	re (A-4475)	1050.920	re (A-4475)	1050.1680	re (A-4475)	1075.1955	n (P-2727)
1050.170	re (A-4475)	1050.930	re (A-4475)	1050.1690	re (A-4475)	1075.1960	n (P-2727)
1050.175	re (A-4475)	1050.940	re (A-4475)	1050.1700	re (A-4475)	1075.1965	n (P-2727)
1050.185	re (A-4475)	1050.950	re (A-4475)	1050.1710	re (A-4475)	1075.1970	n (P-2727)
		1050.1010	re (A-4475)	1050.1720	re (A-4475)	1075.1975	n (P-2727)

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1075.1985	n	1075.2350	n	1.350	am
1075.1990	n	1075.2360	n	1.515	n
1075.1995	n	1075.2370	n	1.530	am
1075.2000	n	1075.2380	n	1.610	n
1075.2005	n	1075.2390	n	1.620	am
1075.2010	n	1075.2400	n	1.630	am
1075.2015	n	1075.2410	n	1.2215	am
1075.2020	n	1075.2420	n	610.100	n
1075.2025	n	1075.2430	n	610.110	n
1075.2030	n	1075.2440	n	610.120	n
1075.2035	n	1075.2450	n	610.200	n
1075.2040	n	1075.2460	n	610.210	n
1075.2045	n	1075.2470	n	610.220	n
1075.2050	n	1075.2480	n	610.230	n
1075.2055	n	1075.2490	n	610.240	n
1075.2060	n	1075.2500	n	610.250	n
1075.2065	n	1075.2510	n	610.260	n
1075.2070	n	1075.2520	n	610.270	n
1075.2075	n	1075.2530	n	610.280	n
1075.2080	n	1075.2540	n	610.300	n
1075.2085	n	1075.2550	n	610.310	n
1075.2090	n	1075.2560	n		
1075.2095	n	1075.2570	n		
1075.2100	n	1075.2580	n		
1075.2105	n				
1075.2110	n				
1075.2115	n				
1075.2120	n				
1075.2125	n				
1075.2130	n				
1075.2135	n				
1075.2140	n				
1075.2145	n				
1075.2150	n				
1075.2155	n				
1075.2160	n				
1075.2165	n				
1075.2170	n				
1075.2175	n				
1075.2180	n				
1075.2185	n				
1075.2190	n				
1075.2195	n				
1075.2200	n				
1075.2205	n				
1075.2210	n				
1075.2215	n				
1075.2220	n				
1075.2225	n				
1075.2230	n				
1075.2235	n				
1075.2240	n				
1075.2245	n				
1075.2250	n				
1075.2255	n				
1075.2260	n				
1075.2265	n				
1075.2270	n				
1075.2275	n				
1075.2280	n				
1075.2285	n				
1075.2290	n				
1075.2295	n				
1075.2300	n				
1075.2305	n				
1075.2310	n				
1075.2315	n				
1075.2320	n				
1075.2325	n				
1075.2330	n				

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610.330	n	100.105	am	130.100	r
610.340	n	100.105	am	130.110	r
610.350	n	100.105	am	370.101	n
5000.230	am	100.105	am	370.102	n
5000.900	n	100.105	am	370.103	n
5000.910	n	100.105	am	370.104	n
5000.920	n	100.105	am	370.105	n
5000.930	n	100.105	am	370.106	n
5000.940	n	100.105	am	370.107	n
5000.950	n	100.105	am	370.108	n
5000.960	n	100.105	am	370.109	n
5000.970	n	100.105	am	370.110	n
5000.980	n	100.105	am	370.111	n
5000.990	n	100.105	am	370.112	n
5000.1000	n	100.105	am	370.113	n
5000.1010	n	100.105	am	370.201	n
5000.1020	n	100.105	am	370.202	n
5000.1030	n	100.105	am	370.203	n
5000.1040	n	100.105	am	370.204	n
5000.1050	n	100.105	am	370.205	n
5000.1060	n	100.105	am	370.206	n
5000.1070	n	100.105	am	370.207	n
5000.1080	n	100.105	am	370.208	n
5000.1090	n	100.105	am	370.209	n
5000.1100	n	100.105	am	370.210	n
5000.1110	n	100.105	am	370.211	n
5000.1120	n	100.105	am	370.212	n
5000.1130	n	100.105	am	370.301	n
5000.1140	n	100.105	am	370.302	n
5000.1150	n	100.105	am	370.303	n
5000.1160	n	100.105	am	370.304	n
5000.1170	n	100.105	am	370.305	n
5000.1180	n	100.105	am	370.401	n
5000.1190	n	100.105	am	370.402	n
5000.1200	n	100.105	am	370.501	n
5000.1210	n	100.105	am	370.502	n
5000.1220	n	100.105	am	370.503	n
5000.1230	n	100.105	am	370.504	n
5000.1240	n	100.105	am	370.505	n
5000.1250	n	100.105	am	370.506	n
5000.1260	n	100.105	am	370.507	n
5000.1270	n	100.105	am	370.601	n
5000.1280	n	100.105	am	370.602	n
5000.1290	n	100.105	am	370.603	n
5000.1300	n	100.105	am	370.604	n
5000.1310	n	100.105	am	370.605	n
5000.1320	n	100.105	am	370.701	n
5000.1330	n	100.105	am	370.702	n



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370.704	n	(P-11713/92; A-319)	802.60	am	(P-44; A-6783) (E-163)
370.705	n	(P-11713/92; A-319)	802.70	am	(P-44; A-6783) (E-163)
370.706	n	(P-11713/92; A-319)	802.80	am	(P-44; A-6783) (E-163)
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370.801	n	(P-11713/92; A-319)	805.20	am	(P-42; A-6775) (E-154)
370.802	n	(P-11713/92; A-319)	805.30	am	(P-42; A-6775) (E-154)
370.901	n	(P-11713/92; A-319)	805.40	am	(P-42; A-6775) (E-154)
370.902	n	(P-11713/92; A-319)	805.50	am	(P-42; A-6775) (E-154)
370.903	n	(P-11713/92; A-319)	805.60	am	(P-42; A-6775) (E-154)
370.1001	n	(P-11713/92; A-319)	805.70	am	(P-42; A-6775) (E-154)
370.1002	n	(P-11713/92; A-319)	904.20	am	(P-3993)
370.1003	n	(P-11713/92; A-319)	916.10	am	(P-5992)
370.1004	n	(P-11713/92; A-319)	916.20	am	(P-5992)
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370.1006	n	(P-11713/92; A-319)	916.40	am	(P-5992)
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700.110	n	(P-4530)	916.80	am	(P-5992)
700.200	n	(P-4530)	916.90	am	(P-5992)
700.205	n	(P-4530)	917.00	am	(P-5992)
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700.221	n	(P-4530)	917.60	am	(P-5992)
700.223	n	(P-4530)	917.70	am	(P-5992)
700.224	n	(P-4530)	917.80	am	(P-5992)
700.225	n	(P-4530)	917.90	am	(P-5992)
700.226	n	(P-4530)	918.00	am	(P-5992)
700.227	n	(P-4530)	918.10	am	(P-5992)
700.228	n	(P-4530)	918.20	am	(P-5992)
700.250	n	(P-4530)	918.30	am	(P-5992)
700.252	n	(P-4530)	918.40	am	(P-5992)
700.260	n	(P-4530)	918.50	am	(P-5992)
700.265	n	(P-4530)	918.60	am	(P-5992)
700.270	n	(P-4530)	918.70	am	(P-5992)
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1408.90	n	(P-8735/92; A-4195)	2765.5	am	(P-12006/92; A-308)
1408.11.A	n	(P-8735/92; A-4195)	2765.50	am	(P-12006/92; A-308)
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2013.30	am	(P-8735/92; A-4195)	2765.70	r	(P-12006/92; A-308)
2013.40	am	(P-8735/92; A-4195)	2765.71	n	(P-12006/92; A-308)
2013.50	am	(P-8735/92; A-4195)	2765.74	n	(P-2523)
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2015.20	n	(P-696)	2765.330	n	(P-15638/92; A-614)
2015.30	n	(P-696)	2765.333	am	(P-15638/92; A-614)
2015.40	n	(P-696)	2765.334	am	(P-15638/92; A-614)
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2015.60	n	(P-696)	2770.100	am	(P-15625/92; A-295)
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2520.700	am	(P-10)	2865.1	am	(P-6907)
2520.710	am	(P-10)	2865.50	am	(P-6907)
2520.720	am	(P-10)	2865.60	am	(P-6907)
2520.730	am	(P-10)	2865.115	am	(P-6907)
2520.740	#	(P-10)	2865.210	am	(P-6907)
2520.750	r	(P-10)	2865.215	am	(P-6907)
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2520.770	am	(P-10)	TITLE 59		
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2520.790	am	(P-10)	119.260	am	(P-6397)
2520.795	am	(P-10)	119.270	n	(P-6397)
2520.797	am	(P-10)	119.300	am	(P-6397)
2520.799	am	(P-10)	121.10	n	(P-15715/92; RC-3689; A-4261)
2520.800	am	(P-10)	121.15	n	(P-15715/92; RC-3689; A-4261)
2520.801	am	(P-10)	121.20	n	(P-15715/92; RC-3689; A-4261)
2520.802	am	(P-10)	121.25	n	(P-15715/92; RC-3689; A-4261)
2520.803	am	(P-10)	121.30	n	(P-15715/92; RC-3689; A-4261)
2520.804	am	(P-10)	121.35	n	(P-15715/92; RC-3689; A-4261)
2520.805	am	(P-10)	121.40	n	(P-15715/92; RC-3689; A-4261)
2520.806	am	(P-10)	121.45	n	(P-15715/92; RC-3689; A-4261)
2520.807	am	(P-10)	121.50	n	(P-15715/92; RC-3689; A-4261)
2520.808	am	(P-10)	121.55	n	(P-15715/92; RC-3689; A-4261)
2520.809	am	(P-10)	121.60	n	(P-15715/92; RC-3689; A-4261)
2520.810	am	(P-10)	121.65	n	(P-15715/92; RC-3689; A-4261)
2520.811	am	(P-10)	121.70	n	(P-15715/92; RC-3689; A-4261)
2520.812	am	(P-10)	121.75	n	(P-15715/92; RC-3689; A-4261)
2520.813	am	(P-10)	121.80	n	(P-15715/92; RC-3689; A-4261)
2520.814	am	(P-10)	121.85	n	(P-15715/92; RC-3689; A-4261)
2520.815	am	(P-10)	121.90	n	(P-15715/92; RC-3689; A-4261)
2520.816	am	(P-10)	121.95	n	(P-15715/92; RC-3689; A-4261)
2520.817	am	(P-10)	122.00	n	(P-15715/92; RC-3689; A-4261)
2520.818	am	(P-10)	122.05	n	(P-15715/92; RC-3689; A-4261)
2520.819	am	(P-10)	122.10	n	(P-15715/92; RC-3689; A-4261)
2520.820	am	(P-10)	122.15	n	(P-15715/92; RC-3689; A-4261)
2520.821	am	(P-10)	122.20	n	(P-15715/92; RC-3689; A-4261)
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2520.823	am	(P-10)	122.30	n	(P-15715/92; RC-3689; A-4261)
2520.824	am	(P-10)	122.35	n	(P-15715/92; RC-3689; A-4261)
2520.825	am	(P-10)	122.40	n	(P-15715/92; RC-3689; A-4261)
2520.826	am	(P-10)	122.45	n	(P-15715/92; RC-3689; A-4261)
2520.827	am	(P-10)	122.50	n	(P-15715/92; RC-3689; A-4261)
2520.828	am	(P-10)	122.55	n	(P-15715/92; RC-3689; A-4261)
2520.829	am	(P-10)	122.60	n	(P-15715/92; RC-3689; A-4261)
2520.830	am	(P-10)	122.65	n	(P-15715/92; RC-3689; A-4261)
2520.831	am	(P-10)	122.70	n	(P-15715/92; RC-3689; A-4261)
2520.832	am	(P-10)	122.75	n	(P-15715/92; RC-3689; A-4261)
2520.833	am	(P-10)	122.80	n	(P-15715/92; RC-3689; A-4261)
2520.834	am	(P-10)	122.85	n	(P-15715/92; RC-3689; A-4261)
2520.835	am	(P-10)	122.90	n	(P-15715/92; RC-3689; A-4261)
2520.836	am	(P-10)	122.95	n	(P-15715/92; RC-3689; A-4261)
2520.837	am	(P-10)	123.00	n	(P-15715/92; RC-3689; A-4261)
2520.838	am	(P-10)	123.05	n	(P-15715/92; RC-3689; A-4261)
2520.839	am	(P-10)	123.10	n	(P-15715/92; RC-3689; A-4261)
2520.840	am	(P-10)	123.15	n	(P-15715/92; RC-3689; A-4261)
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2520.842	am	(P-10)	123.25	n	(P-15715/92; RC-3689; A-4261)
2520.843	am	(P-10)	123.30	n	(P-15715/92; RC-3689; A-4261)
2520.844	am	(P-10)	123.35	n	(P-15715/92; RC-3689; A-4261)
2520.845	am	(P-10)	123.40	n	(P-15715/92; RC-3689; A-4261)
2520.846	am	(P-10)	123.45	n	(P-15715/92; RC-3689; A-4261)
2520.847	am	(P-10)	123.50	n	(P-15715/92; RC-3689; A-4261)
2520.848	am	(P-10)	123.55	n	(P-15715/92; RC-3689; A-4261)
2520.849	am	(P-10)	123.60	n	(P-15715/92; RC-3689; A-4261)
2520.850	am	(P-10)	123.65	n	(P-15715/92; RC-3689; A-4261)
2520.851	am	(P-10)	123.70	n	(P-15715/92; RC-3689; A-4261)
2520.852	am	(P-10)	123.75	n	(P-15715/92; RC-3689; A-4261)
2520.853	am	(P-10)	123.80	n	(P-15715/92; RC-3689; A-4261)
2520.854	am	(P-10)	123.85	n	(P-15715/92; RC-3689; A-4261)
2520.855	am	(P-10)	123.90	n	(P-15715/92; RC-3689; A-4261)
2520.856	am	(P-10)	123.95	n	(P-15715/92; RC-3689; A-4261)
2520.857	am	(P-10)	124.00	n	(P-15715/92; RC-3689; A-4261)
2520.858	am	(P-10)	124.05	n	(P-15715/92; RC-3689; A-4261)
2520.859	am	(P-10)	124.10	n	(P-15715/92; RC-3689; A-4261)
2520.860	am	(P-10)	124.15	n	(P-15715/92; RC-3689; A-4261)
2520.861	am	(P-10)	124.20	n	(P-15715/92; RC-3689; A-4261)
2520.862	am	(P-10)	124.25	n	(P-15715/92; RC-3689; A-4261)
2520.863	am	(P-10)	124.30	n	(P-15715/92; RC-3689; A-4261)
2520.864	am	(P-10)	124.35	n	(P-15715/92; RC-3689; A-4261)
2520.865	am	(P-10)	124.40	n	(P-15715/92; RC-3689; A-4261)
2520.866	am	(P-10)	124.45	n	(P-15715/92; RC-3689; A-4261)
2520.867	am	(P-10)	124.50	n	(P-15715/92; RC-3689; A-4261)
2520.868	am	(P-10)	124.55	n	(P-15715/92; RC-3689; A-4261)
2520.869	am	(P-10)	124.60	n	(P-15715/92; RC-3689; A-4261)
2520.870	am	(P-10)	124.65	n	(P-15715/92; RC-3689; A-4261)
2520.871	am	(P-10)	124.70	n	(P-15715/92; RC-3689; A-4261)
2520.872	am	(P-10)	124.75	n	(P-15715/92; RC-3689; A-4261)
2520.873	am	(P-10)	124.80	n	(P-15715/92; RC-3689; A-4261)
2520.874	am	(P-10)	124.85	n	(P-15715/92; RC-3689; A-4261)
2520.875	am	(P-10)	124.90	n	(P-15715/92; RC-3689; A-4261)
2520.876	am	(P-10)	124.95	n	(P-15715/92; RC-3689; A-4261)
2520.877	am	(P-10)	125.00	n	(P-15715/92; RC-3689; A-4261)</

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121.45 n	(P-15715/92; RC-3689; A-4261)	122.25 n
121.50 n	(P-15715/92; RC-3689; A-4261)	122.30 n
121.55 n	(P-15715/92; RC-3689; A-4261)	122.31 n
121.60 n	(P-15715/92; RC-3689; A-4261)	122.35 n
121.65 n	(P-15715/92; RC-3689; A-4261)	122.40 n
121.70 n	(P-15715/92; RC-3689; A-4261)	122.45 n
121.75 n	(P-15715/92; RC-3689; A-4261)	122.50 n
121.80 n	(P-15715/92; RC-3689; A-4261)	122.55 n
121.85 n	(P-15715/92; RC-3689; A-4261)	122.60 n
121.90 n	(P-15715/92; RC-3689; A-4261)	122.65 n
121.95 n	(P-15715/92; RC-3689; A-4261)	122.70 n
121.100 n	(P-15715/92; RC-3689; A-4261)	122.75 n
121.105 n	(P-15715/92; RC-3689; A-4261)	122.80 n
121.110 n	(P-15715/92; RC-3689; A-4261)	122.85 n
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121.120 n	(P-15715/92; RC-3689; A-4261)	
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121.140 n	(P-15715/92; RC-3689; A-4261)	240.132 n
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121.Ap.A n	(P-15715/92; RC-3689; A-4261)	240.160 am
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790.1930	(P-17496/92; W-7075)	790.7221 am
790.1950	(P-17496/92; W-7075)	790.7245 am
790.1960	(P-17496/92; W-7075)	790.7263 am
790.2086	(P-17496/92; W-7075)	790.7265 am
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790.2465	(P-17496/92; W-7075)	790.7280 am
790.2587	(P-17496/92; W-7075)	790.7520 n
790.2600	(P-17496/92; W-7075)	790.7875 n
790.2605	(P-17496/92; W-7075)	790.8030 am
790.2613	(P-17496/92; W-7075)	790.8248 am
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790.2661	(P-17496/92; W-7075)	790.8710 am
790.2662	(P-17496/92; W-7075)	790.8835 n
790.2928	(P-17496/92; W-7075)	790.9045 am
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790.3337	(P-17496/92; W-7075)	840.20 am
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790.6180	(P-17496/92; W-7075)	840.310 am
790.6280	(P-17496/92; W-7075)	840.310 am
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845.Ex.C n	(P-12314/92; A-1884)	1130.710 am
845.Ap.B n	(P-12314/92; A-1884)	1130.720 am
845.Ap.C n	(P-12314/92; A-1884)	1130.730 am
845.II.A n	(P-12314/92; A-1884)	1130.740 am
845.II.A n	(P-12314/92; A-1884)	1130.750 am
845.Ap.D n	(P-12314/92; A-1884)	1130.760 am
845.II.A n	(P-12314/92; A-1884)	1130.770 am
845.Ap.E n	(P-12314/92; A-1884)	1130.780 am
900.10 am	(P-10870/92; A-4388)	1130.Ap.A am
900.30 am	(P-10870/92; A-4388)	
900.40 am	(P-10870/92; A-4388)	
900.50 am	(P-10870/92; A-4388)	
900.60 am	(P-10870/92; A-4388)	
900.65 am	(P-10870/92; A-4388)	
900.70 am	(P-10870/92; A-4388)	
900.Tb.E n	(P-10870/92; A-4388)	
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900.Tb.H n	(P-10870/92; A-4388)	
900.Tb.I n	(P-10870/92; A-4388)	
Ex.A n	(P-10870/92; A-4388)	
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915.50 n	(P-10989/92; A-4425)	
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1110.235 n	(P-15328/92; A-4453)	
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1120.20 n	(P-5205/92; RC-1244; A-4431)	
1120.110 n	(P-5205/92; A-4431)	
1120.120 n	(P-5205/92; RC-1244; A-4431)	
1120.130 n	(P-5205/92; A-4431)	
1120.210 n	(P-5205/92; A-4431)	
1120.310 n	(P-5205/92; RC-1244; A-4431)	
1120.Ap.A n	(P-5205/92; RC-1244; A-4431)	
1130.140 am	(P-4755/92; A-5882)	
1130.220 am	(P-4755/92; A-5882)	
1130.410 am	(P-4755/92; A-5882)	
1130.510 am	(P-4755/92; A-5882)	
1130.620 am	(P-4755/92; A-5882)	
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2510.90 n	(P-1695) (E-2031)	650.7 n	(P-6635)
		650.8 n	(P-6635)
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302.180 am	(P-17187/92; A-3169)	650.12 n	(P-6635)
302.610 am	(P-17187/92; A-3169)	650.13 n	(P-6635)
303.112 n	(P-19285/92; A-5587)	1200.10 am	(P-3703)
310.30 am	(P-18139/92; A-6441)	1200.20 am	(P-3703)
310.40 am	(P-18139/92; A-6441)	1200.30 am	(P-3703)
310.110 am	(P-13679/92; A-238)	1200.40 am	(P-3703)
310.130 am	(P-13679/92; A-238)	1200.50 am	(P-3703)
310.230 am	(P-18139/92; A-6441)	1200.60 am	(P-3703)
310.270 am	(P-18139/92; A-6441)	1200.80 am	(P-3703)
310.290 am	(P-191; C-672)	1200.90 am	(P-3703)
		1200.110 am	(P-3703)
310.450 am	(P-14001/92; A-1819)	1200.120 am	(P-3703)
310.455 am	(P-14001/92; A-1819)	1200.130 am	(P-3703)
310.470 am	(P-14001/92; A-1819)	1200.140 am	(P-3703)
310.530 am	(P-14001/92; A-1819)	1200.150 am	(P-3703)
310.540 am	(P-14001/92; A-1819)	1210.10 am	(P-3734)
310. Ap.A am	(PP-498) (P-13179/92; A-590) (P-18139/92; A-6441)	1210.100 am	(P-3734)
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1650.340

am

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590.10

am

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1650.370

am

(P-12384/92; A-1631)

735.121

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1650.410

am

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755.10

am

(P-16709/92; A-5594)

1650.450

am

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755.105

am

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1650.460

am

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755.505

n

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1650.510

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755.515

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am

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755.520

n

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1650.620

am

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755.525

n

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1650.630

am

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n

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1650.640

am

(P-12384/92; A-1631)

755.Ex.B

n

(P-16709/92; A-5594)

1650.650

am

(P-12384/92; A-1631)

755.Ex.C

n

(P-16709/92; A-5594)

2160.120

am

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755.Ex.D

n

(P-16709/92; A-5594)

2160.130

am

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755.Ex.E

n

(P-16709/92; A-5594)

2160.210

am

(P-3577)

755.Ex.F

n

(P-16709/92; A-5594)

2160.220

am

(P-3577)

755.Ex.G

n

(P-16709/92; A-5594)

2160.250

am

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755.Ex.H

n

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2160.310

am

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755.Ex.I

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2160.320

am

(P-3577)

755.Ex.J

n

(P-16709/92; A-5594)

2160.325

am

(P-3577)

755.Ex.K

n

(P-16709/92; A-5594)

2160.330

am

(P-3577)

755.Ex.L

n

(P-16709/92; A-5594)

2160.410

am

(P-3577)

755.Ex.M

n

(P-16709/92; A-5594)

2160.510

am

(P-3577)

755.Ex.N

n

(P-16709/92; A-5594)

2160.610

am

(P-3577)

756.210

am

(P-14004/92; A-1848)

2160.620

am

(P-3577)

2650.1

am

(P-2449)

2650.10

am

(P-2449)

100.3100

am

(P-222) (E-473)

2650.15

am

(P-2449)

100.3400

am

(P-222) (E-473)

2650.25

am

(P-2449)

100.3700

am

(P-6619)

2650.30

am

(P-2449)

100.7010

am

(P-222) (E-473)

2650.40

n

(P-2449)

100.9005

am

(P-6945)

2650.50

n

(P-2449)

105.100

n

(P-219; A-7031) (E-445)

2650.60

n

(P-2449)

105.110

n

(P-219; A-7031) (E-445)

2650.70

n

(P-2449)

105.120

n

(P-219; A-7031) (E-445)

105.200

n

(P-219; A-7031) (E-445)

105.210

n

(P-219; A-7031) (E-445)

105.220

n

(P-219; A-7031) (E-445)

105.230

n

(P-219; A-7031) (E-445)

105.300

n

(P-219; A-7031) (E-445)

105.310

n

(P-219; A-7031) (E-445)

105.320

n

(P-219; A-7031) (E-445)

105.330

n

(P-219; A-7031) (E-445)

105.340

n

(P-219; A-7031) (E-445)

105.400

n

(P-219; A-7031) (E-445)

105.410

n

(P-219; A-7031) (E-445)

105.420

n

(P-219; A-7031) (E-445)

TITLE 86

100.3100

am

(P-222) (E-473)

100.3400

am

(P-222) (E-473)

100.3700

am

(P-6619)

100.7010

am

(P-222) (E-473)

100.9005

am

(P-6945)

105.100

n

(P-219; A-7031) (E-445)

105.110

n

(P-219; A-7031) (E-445)

105.120

n

(P-219; A-7031) (E-445)

105.200

n

(P-219; A-7031) (E-445)

105.210

n

(P-219; A-7031) (E-445)

105.220

n

(P-219; A-7031) (E-445)

105.230

n

(P-219; A-7031) (E-445)

105.300

n

(P-219; A-7031) (E-445)

105.310

n

(P-219; A-7031) (E-445)

105.320

n

(P-219; A-7031) (E-445)

105.330

n

(P-219; A-7031) (E-445)

105.340

n

(P-219; A-7031) (E-445)

105.400

n

(P-219; A-7031) (E-445)

105.410

n

(P-219; A-7031) (E-445)

105.420

n

(P-219; A-7031) (E-445)

TITLE 83

255.20

am

(P-13703/92; A-798)

275.20

am

(P-8269/92; A-98;  
RQ-2075; EC-3902)

280.76

n

(P-6382)

280.138

am

(P-12810/92; A-805)

305.20

am

(P-2462)

315.10

am

(P-202)

315.20

am

(P-202)

315.30

am

(P-202)

315.40

n

(P-202)



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105.430	n	(P-219; A-7031) (E-445)	111.101	am	(P-16491/92; A-3213)
105.440	n	(P-219; A-7031) (E-445)	112.9	am	(P-13381/92; A-813)
105.440	n	(P-219; A-7031) (E-445)	112.70	am	(P-3335/92; A-357)
105.460	n	(P-219; A-7031) (E-445)	112.71	am	(P-3335/92; A-357)
105.470	n	(P-219; A-7031) (E-445)	112.72	am	(P-3335/92; A-357)
105.470	n	(P-219; A-7031) (E-445)	112.74	am	(P-3335/92; A-357)
105.500	n	(P-219; A-7031) (E-445)	112.78	am	(P-3335/92; A-357)
105.510	n	(P-219; A-7031) (E-445)			(P-5436)
105.520	n	(P-219; A-7031) (E-445)	112.79	am	(P-3335/92; A-357)
105.600	n	(P-219; A-7031) (E-445)	112.82	am	(P-3335/92; A-357)
105.700	n	(P-219; A-7031) (E-445)	112.127	am	(P-19642/92; A-6792)
105.800	n	(P-219; A-7031) (E-445)	112.145	am	(P-5436)
105.810	n	(P-219; A-7031) (E-445)	112.151	am	(P-5436)
105.900	n	(P-219; A-7031) (E-445)	112.153	am	(P-18216/92; A-4312)
105.910	n	(P-219; A-7031) (E-445)	112.154	r	(P-14522/92; A-813)
105.920	n	(P-219; A-7031) (E-445)	112.250	am	(P-46)
105.1000	n	(P-219; A-7031) (E-445)	112.252	am	(P-46)
105.1010	n	(P-219; A-7031) (E-445)	112.253	am	(P-46)
110.115	am	(P-2507)	112.254	am	(P-46)
130.1001	am	(P-6955)	112.330	am	(P-15277/92; A-2253)
130.1801	am	(P-6955)	112.370	n	(P-6026) (E-6325)
130.220	am	(P-14554/92; A-860)	113.9	am	(P-13383/92; A-4333)
150.7b.A	am	(P-14563/92; A-1947)	113.154	r	(P-14999/92; A-2263)
210.101	am	(E-665) (P-2718)	113.253	am	(P-702; A-6804)
210.105	am	(P-2718)	113.260	am	(P-17457/92; A-6804)
210.110	am	(P-2718)	113.309	n	(P-14533/92; A-3202)
210.115	am	(P-2718; C-3545)	113.330	n	(P-14533/92; A-3202)
210.120	am	(P-2718)	113.410	am	(P-14533/92; A-3202)
210.125	am	(E-665) (P-2718)	113.425	am	(P-17047/92; A-4322)
210.126	n	(E-665) (P-2718)	113.430	am	(P-17047/92; A-4322)
210.130	am	(P-3104)	113.450	n	(P-17457/92; A-6804)
530.115	am	(P-3104)	114.9	am	(P-13395/92; A-1091)
530.125	am	(P-3104)	114.120	am	(P-15810/92; A-3255)
535.101	n	(P-15340/92; A-3042)	114.121	r	(P-15810/92; A-3255)
535.105	n	(P-15340/92; A-3042)	114.124	r	(P-15810/92; A-3255)
535.110	n	(P-15340/92; A-3042)	114.125	r	(P-15810/92; A-3255)
535.115	n	(P-15340/92; A-3042)	114.126	r	(P-15810/92; A-3255)
535.120	n	(P-15340/92; A-3042)	114.127	r	(P-15810/92; A-3255)
535.125	n	(P-15340/92; A-3042)	114.128	r	(P-15810/92; A-3255)
535.130	n	(P-15340/92; A-3042)	114.129	r	(P-15810/92; A-3255)
535.135	n	(P-15340/92; A-3042)	114.130	r	(P-15810/92; A-3255)
535.140	n	(P-15340/92; A-3042)	114.135	r	(P-15810/92; A-3255)
535.145	n	(P-15340/92; A-3042)	114.223	am	(P-19654/92; A-6814)
			114.252	am	(P-18226/92; A-6814)
			114.270	r	(P-15008/92; A-2277)
			114.406	n	(P-17459/92; A-6814)
103.25	n	(P-14178/92; A-655)	114.420	am	(P-15008/92; A-2277)
103.35	n	(P-14178/92; A-655)	114.430	am	(P-15287/92; A-2277)
104.216	am	(P-540; A-7025) (E-659)	114.440	n	(P-14538/92; A-3639)
110.30	am	(P-13207/92; A-640)			

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116.400	am	(P-13764/92; A-1078)	140.538	am	(P-13211/92; A-837)
116.500	am	(P-13764/92; A-1078)	140.539	am	(P-19665/92; A-6839)
116.520	r	(P-13764/92; A-1078)	140.579	am	(P-12838/92; A-19146/92;
117.15	n	(P-2126) (E-2368)			RQ-4517; EC-7078)
120.61	am	(P-2114)	140.642	am	(P-16495/92; A-6196)
120.70	am	(P-711; A-6827)	140.648	am	(P-17209/92; A-7004)
120.73	n	(P-711; A-6827)	140.700	am	(P-1756/92; A-1112)
120.75	n	(P-711; A-6827)	140.7b.K	am	(P-15296/92; A-2951)
120.385	r	(P-14544/92; A-1102)	144.5	am	(P-2477)
121.3	am	(P-13385/92; A-644)	144.25	am	(P-2477)
121.23	r	(P-15813/92; A-4333)	144.50	am	(P-2477)
121.24	r	(P-15813/92; A-4333)	144.75	am	(P-2477)
121.25	r	(P-15813/92; A-4333)	144.125	am	(P-2477)
121.26	r	(P-15813/92; A-4333)	144.150	am	(P-2477)
121.27	r	(P-15813/92; A-4333)	144.175	am	(P-2477)
121.28	r	(P-15813/92; A-4333)	144.205	am	(P-2477)
121.29	r	(P-15813/92; A-4333)	144.230	n	(P-899)
121.41	am	(P-13385/92; A-644)	144.250	am	(P-2477)
121.59	am	(P-13385/92; A-644)	147.5	am	(P-1716)
121.76	n	(P-13385/92; A-644)	147.25	am	(P-5471)
121.160	n	(P-15813/92; A-4333)	147.50	am	(P-5471)
121.162	n	(P-15813/92; A-4333)	147.150	am	(P-5471)
121.164	n	(P-15813/92; A-4333)			
121.166	n	(P-15813/92; A-4333)	147.205	am	(P-13215/92; A-1128)
121.170	n	(P-15813/92; A-4333)	147.7b.A	am	(P-5471)
121.172	n	(P-15813/92; A-4333)	147.7b.B	am	(P-5471)
121.174	n	(P-15813/92; A-4333)	147.7b.C	am	(P-1716)
121.176	n	(P-15813/92; A-4333)	147.7b.D	am	(P-5471)
121.178	n	(P-15813/92; A-4333)	147.7b.E	am	(P-5471)
121.180	n	(P-15813/92; A-4333)	147.7b.F	am	(P-1716)
121.182	n	(P-15813/92; A-4333)	147.7b.G	r	(P-5471)
121.184	n	(P-15813/92; A-4333)	148.25	n	(P-14540/92; A-3296)
121.186	n	(P-15813/92; A-4333)	148.30	am	(P-14540/92; A-3296)
121.188	n	(P-15813/92; A-4333)	148.40	am	(P-14540/92; A-3296)
121.190	n	(P-15813/92; A-4333)	148.50	am	(P-14540/92; A-3296)
140.12	am	(P-17049/92; A-6196)	148.60	am	(P-14540/92; A-3296)
140.19	am	(P-62; A-6839)	148.70	am	(P-14540/92; A-3296)
140.80	n	(P-15019/92; A-3421)	148.80	am	(P-10868/92; A-131)
140.82	n	(P-15019/92; A-3421)	148.80	r	(P-6935)
140.84	n	(P-15019/92; A-3421)	148.82	n	(P-12826/92; RC-6549;
140.94	am	(P-15019/92; A-3421)			A-6649)
140.95	am	(P-15019/92; A-3421)	148.120	am	(P-14540/92; A-3296)
140.485	am	(P-16495/92; A-6196)	148.130	am	(P-14540/92; A-3296)
140.488	am	(P-16495/92; A-6196)	148.140	am	(P-14540/92; A-3296)
140.492	am	(P-13397/92; O-1241;	148.150	am	(P-14540/92; A-3296)
		R-2436; A-2290; F-3058)	148.160	am	(P-14540/92; A-3296)
140.511	am	(P-17461/92; A-6839)	148.170	am	(P-14540/92; A-3296)
140.525	am	(P-13211/92; A-837)	148.180	am	(P-14540/92; A-3296)
			148.190	am	(P-14540/92; A-3296)

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148.200	am	(P-14540/92; A-3296)	240.2020	am	(P-15203/92; A-6090)
148.210	am	(P-14540/92; A-3296)	240.2050	am	(P-15203/92; A-6090)
148.220	am	(P-14540/92; A-3296)	302.20	am	(P-7565/92; A-274)
148.230	am	(P-14540/92; A-3296)	302.310	am	(P-2460) (E-2513)
148.240	am	(P-14540/92; A-3296)	304.2	am	(P-7545/92; A-251)
148.250	am	(P-14540/92; A-3296)	309.1	r	(P-7982/92; A-1044)
148.260	am	(P-14540/92; A-3296)	309.2	r	(P-7982/92; A-1044)
148.270	am	(P-14540/92; A-3296)	309.3	r	(P-7982/92; A-1044)
148.280	am	(P-14540/92; A-3296)	309.4	r	(P-7982/92; A-1044)
148.290	am	(P-14540/92; A-3296)	309.5	r	(P-7982/92; A-1044)
148.310	am	(P-14540/92; A-3296)	309.6	r	(P-7982/92; A-1044)
148.320	am	(P-14540/92; A-3296)	309.7	r	(P-7982/92; A-1044)
149.10	n	(P-14535/92; A-3217)	309.8	r	(P-7982/92; A-1044)
149.25	am	(P-14535/92; A-3217)	309.9	r	(P-7982/92; A-1044)
149.50	am	(P-14535/92; A-3217)	309.10	r	(P-7982/92; A-1044)
149.75	am	(P-14535/92; A-3217)	309.11	r	(P-7982/92; A-1044)
149.100	am	(P-14535/92; A-3217)	309.12	r	(P-7982/92; A-1044)
149.105	am	(P-14535/92; A-3217)	309.13	r	(P-7982/92; A-1044)
149.125	am	(P-14535/92; A-3217)	309.14	r	(P-7982/92; A-1044)
149.140	n	(P-14535/92; A-3217)	309.15	r	(P-7982/92; A-1044)
149.150	am	(P-14535/92; A-3217)	309.16	r	(P-7982/92; A-1044)
160.1	am	(P-3820)	309.17	r	(P-7982/92; A-1044)
160.5	am	(P-3820)	309.18	r	(P-7982/92; A-1044)
160.15	n	(P-3820)	309.19	r	(P-7982/92; A-1044)
160.25	n	(P-3820)	309.20	r	(P-7982/92; A-1044)
160.77	n	(P-3820)	309.21	r	(P-7982/92; A-1044)
160.85	n	(P-8892/92; A-2272)	309.22	r	(P-7982/92; A-1044)
165.70	am	(P-2110)	309.23	r	(P-1259)
165.104	am	(P-6614)	330.5	am	(P-1259)
220.625	am	(P-883) (E-1179)	330.6	am	(P-6681)
240.729	n	(P-12251/92; A-224)	335.208	n	(P-7963/92; A-1026)
240.1510	am	(P-15203/92; A-6090)	336.10	n	(P-7963/92; A-1026)
240.1520	am	(P-15203/92; A-6090)	336.20	n	(P-7963/92; A-1026)
240.1530	am	(P-15203/92; A-6090)	336.30	n	(P-7963/92; A-1026)
240.1535	am	(P-15203/92; A-6090)	336.40	n	(P-7963/92; A-1026)
240.1540	am	(P-15203/92; A-6090)	336.50	n	(P-7963/92; A-1026)
240.1545	am	(P-15203/92; A-6090)	336.60	n	(P-7963/92; A-1026)
240.1550	am	(P-15203/92; A-6090)	336.70	n	(P-7963/92; A-1026)
240.1555	am	(P-15203/92; A-6090)	336.80	n	(P-7963/92; A-1026)
240.1560	am	(P-15203/92; A-6090)	336.90	n	(P-7963/92; A-1026)
240.1565	am	(P-15203/92; A-6090)	336.100	n	(P-7963/92; A-1026)
240.1570	am	(P-15203/92; A-6090)	336.110	n	(P-7963/92; A-1026)
240.1575	am	(P-15203/92; A-6090)	336.120	n	(P-7963/92; A-1026)
240.1580	am	(P-15203/92; A-6090)	336.130	n	(P-7963/92; A-1026)
240.1590	am	(P-15203/92; A-6090)	336.140	n	(P-7963/92; A-1026)
240.1800	am	(P-15203/92; A-6090)	336.150	n	(P-7963/92; A-1026)
240.1850	am	(P-15203/92; A-6090)	336.160	n	(P-7963/92; A-1026)
			336.170	n	(P-7963/92; A-1026)
			337.10	n	(P-7999/92; A-1046)

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337.20	n	(P-7999/92; A-1046)	592.80	am	(P-1375; W-3687)
337.30	n	(P-7999/92; A-1046)	680.300	am	(P-943)
337.40	n	(P-7999/92; A-1046)	685.150	am	(P-18947/92; A-6256)
337.50	n	(P-7999/92; A-1046)	690.100	am	(P-15065/92; A-3675)
337.60	n	(P-7999/92; A-1046)	690.200	am	(P-15065/92; A-3675)
337.70	n	(P-7999/92; A-1046)	690.300	am	(P-15065/92; A-3675)
337.80	n	(P-7999/92; A-1046)	690.400	am	(P-15065/92; A-3675)
337.90	n	(P-7999/92; A-1046)	730.700	r	(P-10397/92; A-425)
337.100	n	(P-7999/92; A-1046)	827.10	am	(P-77; A-6260)
337.110	n	(P-7999/92; A-1046)	827.30	am	(P-77; A-6260)
337.120	n	(P-7999/92; A-1046)	827.40	am	(P-77; A-6260)
337.130	n	(P-7999/92; A-1046)	830.50	am	(P-18759/92; A-6248)
337.140	n	(P-7999/92; A-1046)	897.10	n	(E-6886)
337.150	n	(P-7999/92; A-1046)	897.20	n	(E-6886)
337.160	n	(P-7999/92; A-1046)	897.30	n	(E-6886)
337.170	n	(P-7999/92; A-1046)	897.40	n	(E-6886)
337.180	n	(P-7999/92; A-1046)	897.50	n	(E-6886)
337.190	n	(P-7999/92; A-1046)	897.60	n	(E-6886)
337.200	n	(P-7999/92; A-1046)	1200.10	am	(P-15354/92; A-1137)
337.210	n	(P-7999/92; A-1046)	1200.20	am	(P-15354/92; A-1137)
337.220	n	(P-7999/92; A-1046)	1200.30	am	(P-15354/92; A-1137)
337.230	n	(P-7999/92; A-1046)	1200.40	am	(P-15354/92; A-1137)
337.240	n	(P-7999/92; A-1046)	1200.50	am	(P-15354/92; A-1137)
337.250	n	(P-7999/92; A-1046)	1200.60	am	(P-15354/92; A-1137)
377.2	am	(P-7553/92; A-259)	1200.70	am	(P-15354/92; A-1137)
377.4	am	(P-7553/92; A-259)	1200.80	am	(P-15354/92; A-1137)
378.1	r	(P-7561/92; A-272)	1200.100	am	(P-15354/92; A-1137)
378.2	r	(P-7561/92; A-272)	1200.110	am	(P-15354/92; A-1137)
378.3	r	(P-7561/92; A-272)	1200.Ap.A	am	(P-15354/92; A-1137)
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505.40	am	(P-1731)	10.30	am	(P-6418)
505.50	am	(P-1731)	10.40	am	(P-6418)
505.60	am	(P-1731)	10.50	am	(P-6418)
505.70	am	(P-1731)	10.60	am	(P-6418)
505.80	am	(P-1731)	10.70	am	(P-6418)
505.90	am	(P-1731)	10.80	am	(P-6418)
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562.30	am	(P-14189/92; A-3895)	67.30	n	(P-1767)
567.20	am	(P-10403/92; A-149)	67.40	n	(P-1767)
567.30	am	(P-10403/92; A-149)	67.50	n	(P-1767)
567.100	am	(P-10403/92; A-149)	67.60	n	(P-1767)
587.610	n	(P-952; W-3686)	67.70	n	(P-1767)
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1001.530 n	(P-1758) (E-2047)	2520.215	r	(P-566)
1001.540 n	(P-1758) (E-2047)	2520.216	n	(P-542)
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